

assessments, of which sittings they shall give two weeks' notice in one of the county papers, and shall hear evidence under oath to be administered by the mayor, or, in his absence, by one of the other members of the board, and shall have authority to increase or diminish any assessment as may seem to them just; provided, that no assessment shall be changed without the concurrence of at least three of the said commissioners.

1882, ch 216.

**68.** It shall be the duty of said commissioners to report to the board any property in their respective wards which is liable to assessment, and which is not upon the assessment books, and of the bailiff likewise, to report any such property in the town; and the commissioners shall put a valuation upon the same, and place it upon the assessment books.

Ibid.

**69.** To encourage manufactories in said town, the commissioners are authorized to exempt plant used in manufacturing or manufacturing establishments, from taxation for town purposes for the period of five years.

Ibid.

**70.** Whenever the commissioners shall levy a tax for the corporate purposes of the town, they shall make out an alphabetical list of the persons chargeable therewith, with the sums payable by each annexed, and shall also annex thereto a warrant to the bailiff to collect the said tax; and the bailiff, within thirty days after receiving such warrant and list, shall deliver to each person therein named an account of the taxes payable by such person; and unless the said taxes shall be paid within twenty days after such account shall have been rendered, the bailiff may collect the same by distress and sale of the goods and chattels of the delinquent by advertisement in four public places in the ward in which the goods and chattels are located; or, if there be no goods and chattels, by the sale of his real estate, and then his mode of procedure shall conform to the existing laws governing the sale of real or leasehold estate for county and State taxes; and the bailiff shall, within four months after the receipt of the said warrant and list, account for and pay the sums collected to the commissioners, under a penalty of twenty-five dollars in each case.