

1882, ch. 216.

**71.** Any person who shall pay his taxes, levied as aforesaid, within thirty days after the tax list is placed in the hands of the bailiff for collection, shall be entitled to a discount of five per cent. thereon, which discount shall be allowed to the bailiff in his settlement with the commissioners.

Ibid.

**72.** All taxes levied as aforesaid shall bear interest after four months from the date when the tax list is placed in the hands of the bailiff for collection, and the bailiff shall collect and pay over any levy placed in his hands within four months after the receipt of said warrant and list, and upon his failure to do so his bond shall at once be put in suit.

Ibid

**73.** The tenant or occupant of any house or parcel of land in said town shall be chargeable with the taxes thereon, and may collect the same from the owner, or deduct the same from the rent due, or to become due, and shall be entitled to a credit to that extent on his rent.

Ibid.

**74.** The said commissioners may assess and levy a tax not exceeding two dollars each for any dog belonging to or kept by any of the inhabitants of the town, to be recovered and collected as other taxes; and may compel the bailiff to kill any dog within the town whose owner cannot be ascertained, or whose ostensible owner shall fail to pay, or evade the payment of the said tax; and they shall adopt such by-laws as will effectually enforce the provisions of this section.

Ibid.

**75.** They may cause the streets in the town to be paved whenever and in such manner as they may think proper, and may require the owner of real or leasehold property to pave such part of the street as may border on his ground or property; and if the owner of any such property shall refuse or neglect to have the same paved for a longer time than thirty days after notice thereof by the bailiff, the commissioners may have the same paved at his expense, and may collect the cost of such pavement from such