

ing forty cents in every hundred dollars worth of property in any one year, and in the same proportion upon any greater or smaller share of property, after a just and fair assessment and valuation by some suitable and discreet person, acting under oath, and by them appointed, the same to be made and returned annually between the first and twenty-fifth day of May, if they shall think it necessary.

Hear and decide complaints.

141. The commissioners, upon receiving the return of the assessor, shall appoint at least three separate days for hearing and deciding the complaints and appeals of persons aggrieved by the assessment, and give notice thereof by advertisement in one newspaper published in said town, for at least ten days previous thereto, and the commissioners, upon an appeal, may examine the appellant, or any other person on oath, touching the particulars and value of the property alleged to be over valued, and may, upon such examination, abate or increase the valuation, and alter the return of the assessor accordingly.

Appoint collector of taxes

142. The commissioners, whenever a tax shall be levied, shall appoint a collector of said tax and fix his compensation, who, before he acts as such, shall give bond to the said commissioners with two good securities, approved by them, in double the sum to be collected, with condition that if the above bound do and shall well and faithfully execute the office of collector of the taxes imposed by the commissioners on the owners of property in the town of Saint Michaels, and perform the several other duties required of him by law and the ordinances, orders and directions of said commissioners, and account with the said commissioners, and pay over the same to the said commissioners, or their order, within five months from his receipt of the assessment list, then the above obligation to be void, otherwise to remain in full force and virtue in law.

Alphabetical list.

143. The commissioners shall deliver to the collectors an alphabetical list of all the persons charged with taxes according to the return of the assessor, and annex thereto a warrant in the nature of a fieri facias to the collector to collect the same, and the collector, within ten days after receiving the said