

Assessment. the property, real and personal, in the town, by three persons appointed by them; and may levy thereon a tax not exceeding in any one year twenty-five cents on every hundred dollars worth of assessable property.

Right of appeal. SEC. 16. *And be it enacted,* That any person may appeal from the valuation made by the said assessors to the mayor and councilmen, and the said mayor and councilmen shall meet at the council chamber on the first Monday in June in each year, and remain in session two days, or longer, if necessary, for the purpose of hearing and determining such appeals, and shall give notice of such meeting in such manner as they shall prescribe; and upon failure so to meet the said mayor and councilmen, unless prevented by sickness or unavoidable accident, shall each forfeit the sum of five dollars; and they may, at each meeting, examine the party appealing, or any other person, on oath, touching the particulars or value of the property assessed, and may reduce or increase the assessment as may seem just.

Alphabetical list. SEC. 17. *And be it enacted,* That whenever they shall levy a tax, the mayor and councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall affix the respective sums to be collected from each person, and annex to the said list a warrant to the bailiff to collect the same.

Render account. SEC. 18. *And be it enacted,* That the bailiff shall, within ten days after the receipt of such warrant and list, render to each person named therein an account of his tax, and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and sale of the goods and chattels of the delinquent.

Pay to Treasurer. SEC. 19. *And be it enacted,* That the bailiff shall account for the amount of such assessment with the mayor and councilmen within three months from the receipt of such warrant and list, and pay the sums collected under penalty of double the amount thereof, to the treasurer of said town.