

pairing and keeping in order such avenues, streets, alleys and sidewalks, and the roads leading from and to said town; provided, that when any avenue, street, alley or sidewalk shall be opened, widened, straightened or closed, the full value of all property taken and used for such avenue, street, alley or sidewalk, or damage to be sustained in closing the same in whole or in part, shall be assessed by the commissioners, and the said full value so assessed shall be paid or offered to be paid to the proprietors of said property before the said avenue, street, alley or sidewalk is opened, widened, straightened or closed; and any proprietor who may feel aggrieved by such action of the commissioners shall be entitled to an appeal at any time within thirty days after such offer of payment to the circuit court for the said county; and such appeals shall be heard and determined as appeals from justices of the peace are now heard; and the commissioners in assessing the value of damages to said land taken, shall take into consideration the benefits and advantages derived by the proprietors thereby.

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SEC. 25. All taxes shall be fairly laid and shall not exceed seventy-five cents in every one hundred dollars of taxable property in any one year, and the taxable basis of said property shall be the same as that for county and State purposes, until such time as said commissioners shall authorize a new assessment as hereinafter provided; the said commissioners shall have power to appoint such person as they think fit to collect said taxes, and to pay him such salary or compensation as they may think proper, and all the property within the corporate limits of said town shall hereafter be exempt from taxation for public, district or county road purposes outside of said corporate limits; and said commissioners shall have power at such time as they may think proper, to appoint a commissioner or assessor to assess all new property, to revise, amend, correct, alter and change the assessment of the property of the inhabitants of said town and to add to or reduce the valuation of the property, real or personal, of the inhabitants thereof, and said assessor shall have power and authority to require the owner, possessor or claimant of any property liable to valuation and assessment to give him such a full and accurate statement in writing of his property as may be necessary to enable the commissioners or assessor to ascertain the value thereof; the same to be under the oath of such person to be administered by the assessor, who is hereby authorized to administer the same, and thereupon the taxes hereinbefore authorized shall be levied on such new, revised or changed valuation; and the right of appeal from such assessment by the commissioner or assessor shall be had to the said town commissioners, whose duty it shall be under such terms as shall be prescribed by said corporate authorities, to examine into the merits of each

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