

SEC. 16. *And be it enacted,* That they may, from time to time, cause an assessment to be made of all the property, real and personal, in the town, by three persons appointed by them, and may levy a tax thereon for general purposes, not exceeding in any one year, more than forty cents, nor less than twenty-five cents, and before the tax rate shall be increased beyond the sum of twenty-five cents on each one hundred dollars of assessable property, the question of the increase and the amount thereof, shall be submitted to the voters of said town, who may at a general corporation, or at a special election, to be held after ten days' notice, change the maximum rate of taxation, at no time, however, to exceed forty cents on each one hundred dollars of assessable property.

Assessment

SEC. 17. *And be it enacted,* That any person may appeal from the valuation made by the assessors to the mayor and councilmen, and the said mayor and councilmen shall meet at the council chamber on the first Monday in July in each year, in whole or by a committee of three of its members, 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 meetings, 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.

Appeal.

SEC. 18. *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; and all taxes levied upon real or leasehold estate, shall be a lien thereon from the date of such levy.

List of tax payers.

SEC. 19. *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 if the said tax be paid to the said bailiff within thirty days after the receipt by him, of the list and warrant aforesaid, a discount of two *per centum* shall be allowed the taxpayer, which deduction shall in each case be noted by the bailiff upon the receipt given to said taxpayer; and if the said tax shall not be paid within thirty days after the delivery of such account, either in person, or by leaving the same upon the premises with the tenant, the said tax shall bear interest

Taxes—when payable.