

them may appear necessary for the violation of any ordinances of said town.

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 one day, or longer if necessary, for the purpose of hearing and determining such appeals, and shall give notice of such meeting in such a 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 such meetings examine the party appealing or any other person on oath touching the particular value of the property assessed, and may reduce or increase the assessments as may seem just.

Any person may appeal.

Give notice of meeting.

Each forfeit.

SEC. 21. *And be it enacted*, That the assessors may, if they believe it necessary, annually assess and value all goods, merchandize and stock in trade of each person residing or owning such goods in said town, and the same shall be taxed as other property.

Annually assess.

SEC. 23. *And be it enacted*, That the Mayor and Council shall have full power and authority to grade, curb and pave, or cause to be graded, curbed and paved, all sidewalks, gutters and sewers which, in their judgment, the public convenience may require, and from time to time, if necessary, to change or alter the grade of any streets already graded, and to repave or repair any sidewalks, gutters or sewers whenever they may require it, and to collect the expense of grading, curbing and paving or otherwise improving the same, as directed in the next succeeding section.

Authority to grade, curb, &c.

Collect expense of grading, &c.

SEC. 24. *And be it enacted*, That whenever the person or persons owning the property fronting on any such sidewalks shall refuse to have such sidewalks, gutters and sewers paved, when directed to do so, by any ordinance, within thirty days from the date of its passage, the said Mayor and Council shall have the materials found and the work done, and shall cause the Street Commissioner to ascertain

Shall refuse.