

**Enforce obedience.** make necessary regulations for conducting the markets, and such other things as they may deem proper, and may enforce obedience to their by-laws by such fines, penalties and forfeitures as they may deem reasonable, not to exceed twenty dollars for any one offence.

**Assessment.** 53. They may cause an assessment to be made from time to time, by three persons by them appointed, of all the property, real, personal and mixed, of all kinds and description whatever, within the corporate limits of the said town, or owned by the inhabitants thereof, liable by law to be valued and assessed and chargeable with taxes in this State; and in making said assessment the said property shall be valued at its cash value, and it shall be chargeable according to such valuation for the corporate purposes of said town; provided that the tax levied on said property shall not exceed in any one year thirty cents on the hundred dollars of the assessed value thereof; said assessors shall have authority to administer oaths to persons to be assessed, and take a list of their assessable property under oath.

**Cash value.**

**Return true valuation.** 54. Every assessor, before he proceeds to act, shall make oath before the mayor that he will make and return a true valuation of property as required by the preceding section, and a certificate of such oath shall be preserved on the minute book of the commissioners. The mayor shall give two weeks' notice in one of the county papers of any general assessment, with the names of the assessors.

**Sittings.** 55. The commissioners shall annually have three successive sittings at least thirty days before a levy for the correction of assessments, of which sittings they shall give two weeks' notice in one of the county papers, and shall hear evidence under oath to be administered by the mayor, or in his absence, by one of the other members of the board, and shall have authority to increase or diminish any assessment as may seem to them just; provided that no assessment shall be changed without the concurrence of at least three of the said commissioners.

**Report to board.** 56. It shall be the duty of said commissioners to report to the board any property in their respective wards which is liable to assessment, and which is not upon the assessment books, and of the bailiff or