

bailiffs likewise to report any such property in the town, and the commissioners shall put a valuation upon the same, and place it upon the assessment books.

57. To encourage manufactures in said town, the commissioners are hereby authorized to exempt plant used in manufacturing or manufacturing establishments from taxation for town purposes for the period of five years.

**Exempt plant.**

58. Whenever the commissioners shall levy a tax for the corporate purposes of said town, they shall make out an alphabetical list of the persons chargeable therewith with the sums payable by each annexed, and shall also annex thereto a warrant to the bailiff or bailiffs, to collect the said tax, and the bailiff or bailiffs, within thirty days after receiving such warrant and list, shall deliver to each person therein named an account of the taxes payable by such person, and unless the said taxes shall be paid within twenty days after such account shall have been rendered, the bailiff or bailiffs may collect the same by distress and sale of the goods and chattels of the delinquent by advertisement in four public places in the ward in which the goods and chattels are located, or if there be no goods and chattels of his real estate and then his mode of procedure shall conform to the existing laws governing the sale of real or leasehold estate for county and State taxes, and the bailiff or bailiffs shall, within four months after the receipt of the said warrant and list, account for and pay the sums collected to the commissioners under a penalty of twenty-five dollars in each case.

**Alphabetical list.**

**Account for collections.**

59. Any person who shall pay his taxes levied as aforesaid within thirty days after the tax list is placed in the hands of the bailiff for collection, shall be entitled to a discount of five per cent. thereon, which discount shall be allowed the bailiff in his settlement with the commissioners.

**Entitled to discount.**

60. All taxes levied as aforesaid shall bear interest after four months from the date when the tax list is placed in the hands of the bailiff for collection, and the bailiff or bailiffs shall collect and pay over any levy placed in his or their hands within four months after the receipt of said warrant and list, and upon his failure to do so his bond shall at once be put in suit.

**Bear interest.**