

198. The Council may annually levy a general tax for the expenses of the corporation upon the taxable property within the town limits, and the same shall be collected by the Treasurer, or by a collector especially appointed by the Council for that purpose, whose compensation for collecting said taxes shall not exceed five (5) per cent. on the amount collected, and the said Treasurer, or collector, in collecting said taxes, shall have full power to distrain for the same in the same manner as the collectors of State and county taxes; provided that the tax so levied shall not, in any one year, exceed one dollar and fifty cents on each \$100.00 of assessed valuation.

199. The Council shall from time to time make or cause to be made an assessment of the property within the town limits for the purpose of taxation and shall amend said assessment as and when it deems justice requires a readjustment.

200. The fiscal affairs of the town for the period beginning July 1, 1933, and ending December 31, 1933, shall be on the basis of a half year and all levies, receipts and expenditures of the town for said period shall be on a half-yearly basis. Beginning January 1, 1934, the fiscal year of the town shall conform to the calendar year.

201. As soon as may be after the 15th day of May following the passage of this Act and after the 15th day of May in the year that a reassessment may be deemed desirable, the Council shall appoint two or more persons whose duty it shall be to make a new assessment or revise the present assessment of all property within the corporate limits subject to taxation; such person shall as soon thereafter as practicable report to the Council the result of their labors and the Council shall thereupon publish such assessment by posting for at least ten days in at least five conspicuous places in said town, and by mailing a copy of the same to each owner of realty so assessed at the last known address of such owner, or if the address be unknown by posting on the premises assessed; such notice shall also apprise those interested that all complaints and appeals in regard thereto will be heard and determined by the Council sitting in regular or special session at a place and time therein specifically stated, which shall not be earlier than the 15th day of June nor within ten days of the posting or mailing of such notices.

202. After the determination of such appeals by a decision, which shall be final, the Council shall by ordinance