

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 sum collected to the commissioners, under a penalty of twenty-five dollars in each case; 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.

Mode of procedure.

SEC. 19. 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.

SEC. 20. The tenant or occupant of any house or parcel of land in said town shall be chargeable with the taxes thereon, and may collect the same from the owner, or deduct the same from the rent due, or to become due, and shall be entitled to a credit to that extent on his or her rent.

Who is chargeable.

SEC. 21. The said commissioners may assess and levy a tax, not exceeding two dollars each, for any dog belonging to or kept by any of the inhabitants of the town, to be recovered and collected as other taxes, and may compel the bailiff to kill any dog within the town whose owner cannot be ascertained, or whose ostensible owner shall fail to pay or evade the payment of the said tax; and they shall adopt such by-laws as will effectually enforce the provisions of this section.

Dog tax.

SEC. 22. The said commissioners may cause the sidewalks or footways in said town to be paved whenever and in such manner as they may think proper, and may require the owner of real or leasehold property to pave such part of the sidewalks or footways as may border on his or her ground or property; and if the owner of any such property shall refuse or neglect to have the same paved for a longer time than thirty days after notice thereof by the bailiff, the commissioners may have the same paved at his or her expense, and may collect the cost of such pavement from such owner in the same manner as other debts are collected,

Pave sidewalks