

be divided by the town boundaries, the mayor and council shall place a fair valuation upon that contained within the town limits, and make a just apportionment of said assessment. Should any property, liable to be taxed for town purposes, be omitted in the county assessment, the mayor and council shall have power to include said property in the town assessment and impose a just valuation thereon; provided, however, that the real estate and improvements thereon, situated within the limits of the former boundaries of the town, as laid down on map and survey and accompanying description as recorded in liber number seventy-three, folios four hundred and seventy-seven and four hundred and seventy-eight of the land records of Washington county, and the extended limits of the town as fixed by section one hundred and eleven shall not be assessed and taxed for municipal purposes until a street or streets shall be laid out and opened through the same; but when a street or streets shall be laid out and opened through said real estate, the land abutting on said street or streets, and improvements thereon, to a distance of two hundred and forty feet back from the line of said streets, shall be assessed and taxed for municipal purposes as other property in said town is now taxed; and it is further provided that all real estate, and the improvements abutting on any public road or turnpike lying within the extended limits of the town, or on any street now opened within the extended limits of the town, to a distance of two hundred and forty feet back from the line of said road, turnpike or street, shall be assessed and taxed for municipal purposes.

When not assessable.

Levy on assessable property.

SEC. 143h. The mayor and council shall, annually, levy on the assessable property of the town all needful taxes, not exceeding in amount thirty cents on every one hundred dollars worth of assessable property, for general purposes, and such further sum or sums that are now or may hereafter be authorized by law for the liquidation of the town indebtedness. The said levy shall not be made in gross, but shall designate the particular head for which it is to be expended. Such taxes, when levied, shall be a lien upon property as now provided by law, and shall be collected as state and county taxes are collected, unless the mayor and council shall adopt some other mode, by ordinance, for the collection of the same.