

Exempt. SEC. 22. That the said Commissioners are hereby authorized to exempt plant used in manufacturing or manufacturing establishments from taxation for town purposes for the period of five years.

Make a list. SEC. 23. That 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 warrants 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 received, 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 said town, or if there be no goods and chattels of his real estate, and then his or their rights, duties and mode of procedure shall conform to the existing laws governing the sale of real or leasehold estate for county and State taxes in Somerset county, but the said Bailiff or Bailiffs shall not be required to give a satisfactory bond as Collector of Taxes, but his bond as Bailiff shall be conditioned for the performance of his duties in collecting the town 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, and in default of so doing his bond shall be responsible for all sums not collected or allowed to be insolvent, but the said Town Commissioners shall have power to change from time to time the rights, duties and modes of proceeding of said Bailiff in collecting taxes as aforesaid.

SEC. 24. That any person who shall pay his taxes levied as aforesaid, within thirty