

days after the tax list is placed in the hands of the Bailiff for collection, shall be entitled to a discount of five per centum thereon, which discount shall be allowed the Bailiff in his settlement with the Commissioners.

SEC. 25. That all taxes 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.

Interest.

SEC. 26. That the tenant or occupant of any house or parcel of ground 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.

Taxes.

SEC. 27. That the said Commissioners may assess and levy a tax not exceeding two dollars each for every dog belonging to or kept by any of the inhabitants of the town, to be recovered and collected as other taxes, and shall compel the Bailiff to kill every dog within the town whose owner cannot be ascertained, or whose ostensible owner shall refuse or evade the payment of the tax.

Dog tax.

SEC. 28. That the said Commissioners shall have power to charge and collect wharfage for the use of the town wharf at such rates as they may fix upon, and said wharfage shall be collected in the usual manner in which such charges are collected.

Wharfage.

SEC. 29. That the said Commissioners may cause the streets in said town to be paved whenever and in such manner as they may think proper, and may require the owner of