

pany on the books of said bank or corporation, is liable to be valued and assessed against said person or persons or company owning the said stock, under the provisions of this act, shall make out and deliver to the said assessor or assessors an account of such stock so standing as aforesaid in such bank or corporation, and the same shall be verified by the oath of the proper officer of the bank or corporation; or the said assessor or assessors may require that the stock books of said bank or corporation shall be open to him or them for his or their inspection.

SEC. 21. *And be it enacted*, That the taxes to be levied on the property made liable to be valued and assessed by this act, shall be liens on the real estate of the person so indebted from the day on which the tax list shall be delivered to the said bailiff or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of said tax-payer within the limits of said town shall have been first taken and sold for the payment thereof. Taxes to be liens.

SEC. 22. *And be it enacted*, That the said commissioners may annually levy upon the assessable property within said town by a direct tax, not exceeding twenty-five cents in the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation, and the said commissioners may apply and appropriate the funds arising from such tax, as well as other funds and moneys belonging to said corporation in their discretion, in paying the costs and expenses of opening, closing, extending, paving and improving streets, alleys and grounds; for providing street lamps and lighting the same, fire machinery and apparatus; for removal of garbage, obstructions and nuisances; for setting pumps and wells for drainage for restricting the spread of contagious diseases; for the payment of their officers or employees reasonable salaries, and for such other purposes as, in their judgment, benefit and serve the public interest. Levy of taxes.

SEC. 23. *And be it enacted*, That the said commissioners shall as soon after the expiration of the time for hearing appeals as is practicable, proceed to ascertain the amount necessary to be levied for the use of the said corporation and the rate of taxation, and shall cause to be made and delivered to the bailiff a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each and the rate of taxation and the amount of taxes due and owing from each taxpayer under said levy and assessment. List of taxpayers.