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the levies with which he was charged and also to deliver over the notices, schedules and other proceedings had for the enforcement of the payment of said taxes, and in such cases the said successor or newly appointed and qualified town clerk, upon the delivery to him of the bills for such taxes, shall be empowered and required to enforce the payment of said taxes in the same manner as his predecessor could have done, and he shall have all the powers and authority in law with which his predecessor was clothed for that purpose, and in such case the bond of a newly appointed or succeeding town clerk shall become responsible for the proper collection and disbursement of such taxes, and the bond of the preceding town clerk shall be released from their responsibility therefor ; provided, that no town clerk's bond shall be released until in the mode hereinbefore provided in this Act he has fully settled his accounts with the Council or said unsettled accounts have been transferred as authorized in this section, and until in addition thereto he has performed the duties of said office under the provisions of this Act.

Duty of
sureties on
bond of town
clerk.

94. In the event of the bond of any town clerk becoming liable to the Mayor and Council of Easton for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as town clerk could have done.

Duty of town
clerk.

95. It shall be the duty of the town clerk to inform himself of all property, stock or investments in said town subject to taxation, and not included in the last revised list of assessments, and of all buildings and improvements and all property created or acquired since said revised assessment, and he shall value the same at a fair valuation thereof, and shall make return thereof to the Council ; and for the purposes of this section the said town clerk shall be clothed with the power of general assessor, and his valuation of any property shall be subject to revision and correction by said Council or by any board sitting for transfers and abatements created under this Act.

Payment of
taxes,
enforced.

96. Where land is in the hands of a trustee or trustees for sale or otherwise, whether by virtue of a decree of court under a deed of trust or under the provisions of a will, and the taxes thereon are in arrears under the provisions of this Act, the said town clerk may enforce the payment of such