

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 on 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 arriving from such tax as well as other funds and money belonging to said corporation, in their discretion, in paying the costs and expenses of opening, closing, extending, widening, 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 subserve the public interest.

Levy a direct tax.

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.

Rate of taxation.

SEC. 24. *And be it enacted*, That immediately upon the receipt by him of the books specified in the preceding section, the bailiff shall proceed to collect all taxes levied by the said commissioners, and to pay over the same, when required so to do by the said commissioners, to the treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes on demand, then the bailiff shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the bailiff within thirty days after such account shall have been delivered, the bailiff may seize and sell the property assessed, or if the same be goods and chattels and cannot be found as conveniently, may seize and sell any other of the

Taxes to be collected.