

Taxation of property. SEC. 54 D. The Mayor and Council may levy annually a tax on the property in said corporation assessed as aforesaid, not exceeding twenty-five cents on every one hundred dollars to the assessed value thereof, which tax shall be a lien on said property, real, personal and mixed, of the tax payers of said town, respectively, till paid, and interest shall be chargeable on said taxes after thirty days from the time when the same are due and payable; and said taxes shall be due and payable thirty days from the date of levying the same; the said Mayor and Council may also, in their discretion, allow a discount not exceeding five per centum for prompt payment of said taxes.

Bailiff to be appointed. SEC. 54 E. The mayor, by and with the advice and consent of the council, shall annually, at their first meeting after their election and qualification, or as soon thereafter as may be, appoint a bailiff for said town from among their qualified voters thereof; before said bailiff shall enter upon the discharge of the duties of his office, he shall file with the town clerk a bond for the faithful discharge of his duties as bailiff, with security to be approved by the mayor, in such penal sum as shall be prescribed by ordinance of said corporation; and within the corporate limits of said town, said bailiff shall have all the powers and authority of a constable; he shall pay over to the town clerk and treasurer all moneys coming into his hands for and on account of said corporation; he shall be collector of all taxes levied by said corporation, and shall collect said taxes by distress or execution in the same manner as the county taxes of Carroll county are now collected, and shall for that purpose have all the powers and indemnities in his office that the collectors of the county taxes of Carroll county now have; and for any failure on his part to pay over to the town clerk and treasurer any taxes collected by him, or other funds belonging to the corporation, he shall be subject to suit on his bond and criminal prosecution as the tax collectors of Carroll county now are; he shall inform himself, annually, of all the property within the corporate limits liable to assessment which may have been omitted from the last assessment, and of all buildings and improvements made, and of all property acquired since the last assessment; he shall value said property at its cash value, and return the same to the Mayor and Council at the time and in the manner to be prescribed by them; and the same shall be assessed to the proper parties and taxed to them thereafter, and the taxes collected as other taxes are collected; and in the performance of his duties as bailiff, the said bailiff shall receive the same fees

Powers and duties.