

poses; and the council may levy a tax on the assessable property within the corporate limits of said town, not exceeding in any one year twenty cents in the one hundred dollars' worth of assessable property.

Appeals. 14. Any person may appeal from the valuation made by the assessor to the council at their next regular or quarterly meeting, and said council shall remain in session as long as may be reasonable to hear and determine such appeals, and shall give reasonable notice of such meeting, and may abate or increase the assessment as may seem just.

Alphabetical list. 15. Whenever the council shall levy a tax they shall cause to be made out an alphabetical list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same.

Render bill. 16. The bailiff shall, within thirty days after the receipt of such list and warrant, render to each person named therein an account of the tax; and if he cannot render to any person such account by reason of his non-residence, or otherwise, he shall publish such account in some newspaper in said town at the expense of the taxpayer; and may, unless the same be paid within thirty days after the delivery or publication of such account, collect the same, with all costs, by distress or execution and sale of the real and personal property of such delinquent at public auction, all of which proceedings shall be similar to the general law now in force in this state for the collection of state and county taxes by the tax collectors.

Shall execute deed. 17. The mayor shall execute and deliver to the purchaser, when said sale is ratified by the circuit court, a deed of the property so sold; and the said deed shall convey to the purchaser the said property, and shall be presumptive evidence that all the requirements of law have been complied with in making such sale and deed; and, unless the owner or owners shall within two years redeem such property, by paying to the purchaser the whole amount of money paid by him for said property with fifteen per cent.