

exchange of any articles or who are engaged in hiring vehicles of any description, or with them, are engaged in transporting merchandise or other articles, or passengers from point to point, for profit, the amounts of such licenses to be governed by the number and character of the vehicles so used, and they may also exact licenses from persons giving shows or public exhibitions of any character whatever at any place within the limits of said town, whether within doors or not, the amounts to be governed by the character of the exhibition

54. They may as often as necessary appoint one or more assessors of all real and personal property in said town, and impose and levy on said property such annual tax as they may deem necessary for the legitimate corporate purpose of said town, not exceeding  $37\frac{1}{2}$  cents on the hundred dollars of the assessable property within the limits of said town.

Assessors  
appointed.

60. The taxes to be levied on the property made liable to be valued and assessed by this Article shall be liens on the real estate of the person so indebted from the day on which the tax lists shall be delivered to the collector appointed and authorized to receive and collect the same.

Tax to be  
levied.

65. All taxes are hereby declared to be due and payable by the person or persons or bodies corporate on whose property the same may be levied or assessed on the first day of January in each year, and to bear interest from that date, and the said Commissioners shall deliver to the said collector an alphabetical list of all persons or bodies corporate chargeable with taxes, according to the return of the assessor or assessors on or before the first day of October in each year, and annex thereto a warrant to the collector to collect the same; and the collector, within ten days after receiving the said list, shall furnish to every person or body corporate so chargeable an account of his tax, to which account shall be annexed a notice that unless the same be paid to the collector on or before the said first day of January next ensuing the collector shall seize and sell the property so assessed, and the collector shall count with the Commissioners for the amount of said assessment list and all other sums of money collected by him under their order on or before the first day of April in each year. The said collector shall have power and authority to sell the real and personal property of any delinquent taxpayer, and the real estate may be sold whether there be personal property or not; and the course of his proceedings, whenever a sale is necessary, shall be the same as those prescribed for collectors of State and

When taxes  
are due and  
payable.

Power to sell,  
etc.