

SEC. 16. That the Mayor and Common Council shall in June, 1908, and may annually thereafter, appoint three assessors, who shall have the same qualifications as those required for members of the Common Council as to residence and property, who shall, under its direction, make an assessment of all property, assessing separately, land, improvements and personal property, including franchises to use the streets, at a fair cash value, at public sale, as near as they may be able to determine the same. The said Mayor and Common Council shall provide by ordinance for hearing appeals from any assessment that may be made. It may, in its discretion, appoint the town treasurer as one of the assessors, and may make such other provisions as in its judgment may be necessary to carry the assessments into full force and effect.

SEC. 17. *And be it enacted*, That the Mayor and Common Council shall have power to levy on or before the thirtieth day of June, for each year, the tax year commencing with the first day of July, taxes at such rates as it may find necessary to meet anticipated expenses for the coming fiscal year, not to exceed eighty-five cents on the hundred dollars, for all purposes, inclusive of the present special sewer tax, as provided for in section 6, chapter 125, 1904, and five cents on the hundred dollars of said levy shall be set aside for the support and maintenance of the fire department, and all taxes so levied shall be a lien on any and all property of the persons against whom they may be levied, and the taxes for each year shall be due and payable on the first day of July next succeeding the levy thereof, and will be in arrears and subject to legal interest thereafter, if not paid by October 31st, in the year of the levy. In the event of any emergency arising which could not have been reasonably anticipated at the time of making the annual tax levy by the Mayor and Common Council and demanding the immediate raising of money in excess of the town's revenues, the Mayor and Common Council shall have power by ordinance to provide for an additional tax levy, such ordinance, however, to be submitted to a vote of the qualified voters of the town, to be had at a special election to be held after such notice, and upon such regulations as the Mayor and Common Council may prescribe and be approved by a majority thereof before becoming operative, and all taxes which may be levied pursuant to such special election shall be payable within thirty days after such election, and shall bear interest after the expiration of said time. Such taxes shall be collected according to the assessment for the then current year, and the collection enforced as other general taxes.

SEC. 18. *And be it enacted*, That whenever the Mayor and Common Council shall levy a tax they shall cause to be made an