

lector, in collecting said taxes, shall have full power to distrain for the same in the same manner as the collectors of State and county taxes; provided, that the tax so levied shall not in any one year exceed 75 cents on each \$100 of assessed valuation.

SEC. 21. *And be it enacted*, That the Town Council shall from time to time make or cause to be made an assessment of the real property within the town limits for the purpose of taxation, and shall amend said assessments as and when it deems justice requires a readjustment; provided, that all unimproved lots within said corporate limits west and north of a line extending from the southern boundary of the town north along Pittsburg avenue to Richmond avenue; thence to Bay avenue, and thence north to the northern boundary line, where such unimproved lots shall be found to constitute 75 per cent. or more of the total area within the block, shall be valued for taxation as agricultural property and not as town lots; and further provided, that lots entirely unsuited for building purposes shall be held for purposes of taxation to have no value.

SEC. 22. *And be it enacted*, That the fiscal year shall begin on the first day of July of each year and shall be known by the name of the calendar year in which it begins.

SEC. 23. *And be it enacted*, That as soon as may be after the 15th day of May in each year, when passage of this Act, and hereafter, before a reassessment may be deemed by it to be desirable, the Council shall appoint two or more persons, whose duty it shall be to make a new assessment or revise the present assessment of all real property within the corporation limits subject to taxation. Such persons shall as soon thereafter as practicable report to the Council the result of their labors, and the Council shall thereupon publish such assessment by posting for at least ten days in at least five conspicuous places in said town, and by mailing a copy of the same to each owner of realty so assessed at the last known address of such owner; or, if the address be unknown, by posting on the premises so assessed. Such notice shall also apprise those interested that all complaints and appeals in regard thereto will be heard and determined by the Town Council, sitting in regular or special session at a place and time therein specifically stated, which shall not be earlier than the 15th day of June, nor within ten days of the posting or mailing of such notices.

SEC. 24. *And be it enacted*, That after the determination of such appeals by a decision which shall be final, the Council shall by ordinance, on or before the 15th day of July in each year, adopt such assessment or modification thereof as the assessment, which shall apply until a new assessment or revision