

the owner, and the valuation, if not received from the said Commissioners when tendered, may at any time thereafter be received, with costs, by the owner or his legal representatives.

Sec. 19. The said President and Commissioners shall have power to levy and collect taxes in said town not exceeding in any one year thirty cents in the hundred dollars, on the assessable property of said village; and they shall once in every five years, or oftener if they think proper, appoint an assessor who shall under oath, assess and value the property in said village in the same manner and with like authority as county assessors; *provided*, that in assessing any of the lands within the village which may be occupied and used as farms or may be part or parts of farms, such lands shall be valued and assessed as lots of four acres of ground, with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein.

Commissioners authorized to collect tax.

Assessor.

Proviso.

Sec. 20. If any owner of property within said village shall feel aggrieved by the assessment so made, he may appeal to the Board of Commissioners, who may make such deduction from the valuation of his property as they deem reasonable and just.

Appeals.

Sec. 21. The said Board of Commissioners may from time to time, under such conditions as they may by their ordinances direct, appoint such officers as they may deem necessary to carry into effect their ordinances, among whom shall be a Town Bailiff who shall *ex-officio* be collector of the town tax, and shall within said village have all the authority of a constable.

Authority to appoint officers, &c.

Sec. 22. The said Bailiff shall give bond, to be approved by the County Commissioners, as other Constables, for the faithful performance of his duty as Constable, and also bond to the said Board of Commissioners for the faithful performance of his duty as Bailiff, and as collector of the taxes, and the faithful performance of such duties as shall be imposed on him by the ordinances of said Board of Commissioners.

Collector required to give bond.

Sec. 23. The said Bailiff may enforce the payment of corporation taxes in the same manner and with like effect as collectors of State and county taxes may enforce the payment of the same.

Payment of taxes may be compelled.