

he shall keep full and correct accounts of all moneys received by him with the sources from which the same were received and the dates of such receipts and of the disbursements made by him with the dates of such disbursements and the person or persons to whom, and on what account the same were made.

SEC. 81. *And be it further enacted*, That whenever the Commissioners of Denton think the public interest requires it, they may cause an assessment to be made of all property in the town, real, personal and mixed which is subject to assessment for County and State taxes, under the General Laws of this State whether the owners thereof reside within or without the town; and they may prescribe the manner in which such assessment shall be made and provide for hearing appeals and adjusting all differences in valuation and disputes in relation to such assessment; make transfers and abatements and do all other acts and things necessary for making and completing such assessment; and may provide for the annual assessment of property not included in the last general assessment. The last assessment made prior hereto shall be chargeable, with taxes levied for the use of the corporation until a new assessment shall be made; and the Commissioners may provide by ordinance for an increase or abatement of any erroneous assessment and for the encouragement of a new industry they may exempt in whole or in part the assessment upon any property, machinery or tools belonging to a manufacturing corporation, individual or individuals for such period of time as they may determine not exceeding ten years.

SEC. 82. *And be it further enacted*, That the Commissioners may, in the month of June, levy annually, general taxes on the property in said corporation assessed as aforesaid, not exceeding fifty cents on every one hundred dollars of the assessed value thereof, which shall be a lien on all said property, real, personal and mixed of the taxpayers of said town respectively until paid, and interest shall be chargeable on such taxes after ninety days from the time when the same are due and payable, and they shall be due and payable thirty days from the date of levying same. The said Commissioners may in their discretion by ordinance, allow a discount not exceeding five per centum for prompt payment of said taxes.

SEC. 83. *And be it further enacted*, That as soon after the expiration of the time for hearing appeals from said assessment as is practicable the Commissioners shall proceed to ascertain the amount to be levied for the use of said corporation and the