

SEC. 15. *Be it enacted*, That the Burgess and Commissioners whenever they think the public interest requires it cause an assessment to be made of all property within the corporate limits of said town, subject to assessment for State and County taxes; and they may, by ordinance, prescribe the manner in which any such assessment may be made, and how the same shall be kept, revised and corrected, provide for adjusting differences in relation to such assessment, and do all other things which it may deem necessary and proper in making such assessment and keeping the same correct; provided such assessment shall not exceed the assessment for State and County purposes, and the Burgess and Commissioners are hereby authorized and empowered to levy annually, with full power to provide by ordinance, for the collection of the same, upon the taxable property of the town, such taxes as it may think proper to pay all expenses and debts of the corporation and obligations incurred in pursuance of the power conferred by this Act; provided that the tax hereby authorized to be levied shall not exceed, in any one year, thirty-two and one-half cents on the one hundred dollars worth of assessable property; such taxes when levied, shall be a lien upon the property on which such taxes are levied.

SEC. 16. *Be it enacted*, That any person may appeal from the valuation made by the assessors to the Board of Commissioners, and the said Board of Commissioners shall hear and decide any such appeal in such manner as shall be provided for by ordinance, and may abate or increase any such assessment as it shall think proper.

SEC. 17. *Be it enacted*, That whenever the Burgess and Commissioners shall levy a tax, it shall cause to be made out an alphabetical list of the persons to be charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person.

SEC. 18. *Be it enacted*, That the Burgess and Commissioners are hereby authorized and empowered to appoint a tax collector, in the same manner as other appointments are required to be made, and the said collector may enforce the payment of corporation taxes, in the same manner as collectors of State and County taxes may enforce the payment of taxes.

SEC. 19. *Be it enacted*, That the tax collector shall receive the tax list from the Burgess and Commissioners on or before the first day of July of the current year, and he shall collect the taxes on the same within six months from the time he re-