

CHAP. 264

the same means and proceedings as are provided for by the laws of this State, for the collection of county taxes, and any treasurer having received a certificate or list of taxes to be levied and made, shall have full power and authority, and it is hereby made his duty to levy and collect the same, notwithstanding his term of office, as such treasurer may have expired or another treasurer may have been chosen, so that each treasurer shall have authority, and be bound to levy and collect the several rates and taxes set forth upon the certificate or certificates, list or lists, which may or shall have been delivered to him, and the bond or bonds entered into as above, by any and every such treasurer, and his surety or sureties, shall extend as well to such rates and taxes as shall remain uncollected, at and at or the expiration of the term of office of any such treasurer, as to those which shall have been collected during such term.

Payment required

Sec. 13. *And be it enacted*, That the managers aforesaid having appointed the time for the payment of the several rates and taxes so assessed and apportioned among the several owners of the said marshes and low grounds, as directed in the sixth section of this act, it shall be the duty of the several and respective taxables, to pay to the treasurer the taxes which, according to the list aforesaid, to be delivered to the said treasurer, from time to time, as aforesaid, they shall be liable to pay at the time or times appointed for such payment, by the said managers, and in case of failure, or neglect on the part of any of the said taxables, to pay his, her or their taxes by the time appointed for such payment, as aforesaid, the taxable or taxables, or person or persons so failing or neglecting, shall forfeit and pay at the rate of fifteen per centum per annum, upon the respective taxes so remaining unpaid, or any part thereof remaining unpaid, computing from the time fixed as aforesaid, for the payment of the same.

Penalty for neglect

Votes

Sec. 14. *And be it enacted*, That all resolutions, questions and matters, shall be determined by a majority of votes, and that at all meetings, every owner of any of said marshes or low grounds, and guardians of a tenant owner, may vote if present, or if absent, may vote by proxy, regularly constituted by a note, in writing, signed by such absent owner or guardian.

By-laws

Sec. 15. *And be it enacted*, That the said company shall have power at any annual or adjourned meeting thereof, but not an occasional meeting, to make and adopt, ordain and establish all such by-laws, not repugnant to the constitution