

The Council is authorized and directed to fix the compensation of such officers of registration, and to pay such compensation and all other expense incident to the registration herein provided for.

The Council is further authorized to promulgate, by ordinance, rules and regulations not inconsistent with the provisions of this Act, relating to the registration herein provided.

SEC. 12. Three-fourths of all road taxes assessed and collected under State and county authority, upon property within the limits of Seat Pleasant shall be paid by the county treasurer to the treasurer of Seat Pleasant, and by the corporate authorities of said Seat Pleasant shall be expended for roads, bridges and sidewalks within its corporate limits.

SEC. 13. *And be it further enacted,* That there shall be appointed by the Mayor and Common Council three assessors, who shall constitute the Board of Assessors and shall serve three years, except that the first board so appointed shall have one member appointed for one year, one member appointed for two years and one member appointed for three years, and thereafter one assessor shall be appointed every year to serve three years. Said assessors shall possess the qualifications required of the Mayor of said town. The said Board of Assessors shall every year on or before the first day of April make up a list of all assessable real property, and transmit the same to the Mayor and Common Council. The said Mayor and Common Council shall within 60 days thereafter fix the annual rate of said town, said rate at any time not to exceed twenty-five cents per One Hundred Dollars of the assessed value based upon the return of said assessors.

All taxes chargeable against any person or corporation shall be a first lien, prior to all other liens or incumbrances whatsoever, upon all real and personal property of such person or corporation.

Taxes may be collected by distraint, or by suit at law in equity, or by sale of real property in the manner hereinafter prescribed.

Taxes and assessments shall be paid to the Treasurer of the town. The actual incumbent of the treasury office is authorized to collect all taxes and assessments due at the time he assumes his office as well as those falling due during his term of office, and no Treasurer is authorized to make any collection after the end of his term.