

person to whom the real estate is assessed, and shall contain a locatable description of the same; thereafter the Treasurer shall proceed as required by the terms of Section 106. If personal property is levied on, actual possession shall be taken thereof, and it shall be sold at some convenient and public place within the Town after ten days' notice by hand bills set up in five public places in the precinct in which the property is seized; the Treasurer shall receive in addition to the cost of advertisement the following fees under this section: Levy, \$2.00; setting up notices, \$1.00; crying sales, \$1.00; reporting same, \$1.00.

109A. The said Treasurer shall be entitled to receive a commission of five percent (5%) on the amount of all sales made by him in pursuance of the provisions of this article, to be computed and charged as part of the expense of such sale, and if before a sale but after advertisement as aforesaid the taxes, interest and expenses chargeable to any property are paid, then the said Treasurer shall be entitled to receive a commission of two percent (2%) on the amount of such taxes and interest as a part of the cost of collecting the same.

109B. The real estate of a delinquent taxpayer may be sold to pay the Town taxes, whether there be personal property or not.

110. Whenever said Commissioners shall deem it necessary that any street, alley, road or sidewalk within the limits of the said Town shall be opened, widened, narrowed, straightened, drained, paved, repaired, extended or closed, in whole or in part, the full value of all private property required and taken for such use, together with the damage to the remaining property of the respective owners, shall be assessed by the Commissioners, on a day named in the ordinance authorizing said improvements, of which the respective owners of the property affected shall be given at least five (5) days' notice, either by personal service or registered letter; the said Commissioners, at the time they assess the aforementioned values and damages, shall also ascertain and determine what amount of special benefits, if any, will accrue to the remaining property of the owners of the land so taken adjacent to where said improvements are to be made, but in no case shall said benefits exceed the value of the land so taken; after determining the value of the land of the respective property owners so taken and the value of the special benefits to accrue to the respective owners thereof, by reason of said improvements, the Commissioners shall offer to the owners of each parcel the difference between the value of the land so taken and the special benefits, if any, to accrue, as aforesaid, which decision as to