

Saint Michael's, shall have full power and authority CHAP. 200.
to levy on the real and personal property in said town, a sum not exceeding thirty-five cents in every hundred dollars worth of property, in any one year, and in the same proportions upon any greater, or smaller share of property, after a just and fair assessment and valuation by some suitable and discreet person, acting under oath and by them appointed, the same to be made and returned annually between the first and twenty-fifth of May, if they shall think it necessary.

SEC. 2. *And be it enacted*, That any person aggrieved by any valuation of his or her property, may at any time within two months after the completion and return thereof, appeal to said commissioners, who in case of any inequality therein, may make such alterations as may seem to them just and reasonable. Appeals.

SEC. 3. *And be it enacted*, That said commissioners shall make an alphabetical list of every person chargeable with such assessment, and shall annex the respective sum to be collected from each person, and the said commissioners shall thereupon endorse a warrant in the nature of a fieri facias, directed to some competent person as collector, commanding him to make and levy the several sums of money annexed to said list, with all convenient speed and enforce the collection thereof, if necessary, by the seizure and sale of the goods and chattels, or real property of the person who shall refuse or delay to make payment of such assessment, and the said commissioners shall cause the said collector to give bond in like manner and under the same penalties as the several constables of the county are required to do, the bond to be on record in the Circuit court office, and copy thereof to be evidence. Assessment, collector, &c.

SEC. 4. *And be it enacted*, That all town taxes on said assessment list, upon any house or parcel of land within the said town, which is not in tenancy and occupation of the owner thereof, may be charged to the tenant, or other occupant, who shall be liable to like process for the payment thereof, and the tenant, or other occupant, paying such taxes may charge the same to the owner of the house, lot or parcel of land, or deduct the same from the rent then due, or which shall next become due thereon. Tenants liable for taxes.