

grieved, by the over valuations of the assessor, and to notify the inhabitants of the town thereof, by advertisements to be previously set up at the court-house door and market house, for at least ten days, and the commissioners, upon any such appeal being made to them, may in their discretion examine the appellant himself or any other person or persons on oath or affirmation, touching the particulars or value of the property alleged to be over valued, and upon due examination or their own knowledge of the value thereof may abate or increase the said valuation, and alter the return of the assessor accordingly.

Dec. Ses. 1822

Collector.

5. *And be it enacted*, That every collector of the town tax before he acts as such, shall give bond to the commissioners aforesaid, with two good securities such as the commissioners shall approve of, in double the sum to be collected, with condition, that if the above bound do and shall well and faithfully execute the office of collector of the taxes imposed by the commissioners aforesaid on the owners of property in the town of Easton, and perform the several duties required of him by law, and the orders, directions, or ordinances of the said commissioners, and account with the said commissioners, for the amount of the said assessment and all other sums of money that may be collected by him under the orders of the said commissioners and pay over the same to the said commissioners, or their order within three months from his receipt of the assessment list, then the above obligation to be void, otherwise to be and remain in full force and virtue in law.

6. *And be it enacted*, That the said commissioners shall forthwith deliver to the said collector a fair alphabetical list of all the persons chargeable with assessments or taxes according to the return of the assessor aforesaid, with the respective sums to be collected from each person; and the said commissioners shall thereupon endorse a warrant in the nature of a fieri facias, directed to the said collector authorising and commanding him to make and levy the several sums of money annexed to said list, and enforce the collection thereof if necessary by the seizure and sale of any part of the property either real or personal of the person so assessed, or if the same be goods and chattles and cannot be found, by the seizure and sale of any other property of the said persons, and the said collector within the space of ten days after receiving any such list of assessments shall furnish every person so chargeable, with the amount of his or her assessments, and the same shall be payable to the said collector by every such person within the term of thirty days thereof, and if not then paid, it shall be lawful for the said collector, and he is hereby fully authorised, empowered and required, to proceed to the collection thereof, if necessary by seizure and sale of the property so assessed, or if the same be goods and chattles, and cannot be found or conveniently sold, by the seizure and sale of any other of the goods and chattles, lands or tenements of the said person or persons so refusing or delaying to pay such assessment, and the said collector shall account with the commissioners for the amount of the assessment list aforesaid, and also all other sums of money that may be collected by him, under their order, at or before the end of three months from his receipt of the list of assessments aforesaid.

List of taxes  
&c.

7. *And be it enacted*, That it shall be the duty of the said collector, and he is hereby authorised and empowered to assess and value any assessable property that he may find within the limits of the town, unassessed by the assessor aforesaid, at its worth

Collector  
may assess,  
collect &c.