

may deem reasonable, not to exceed twenty dollars for any one offense.

Cause assess-
ment.

SEC. 16. They may cause an assessment to be made, from time to time, by one person by them appointed, of all the property, real, personal and mixed, of all kinds and descriptions whatever, within the corporate limits of the said town, and such other property as follows the person of the owner liable by law to be valued and assessed and chargeable with taxes in this state; and in making said assessment, the said property shall be valued at its cash value, and it shall be chargeable according to such valuation for the corporate purposes of said town; provided that the tax levied on said property shall not exceed in any one year twenty cents on the hundred dollars of the assessed value thereof; and, provided further, any person aggrieved by said assessment shall have an appeal to said commissioners, who are empowered to increase or abate assessments; said assessor shall have authority to administer oaths to persons to be assessed, and take a list of their assessable property under oath.

Oath of asses-
sor.

SEC. 17. Every assessor, before he proceeds to act, shall make oath before the president that he will make and return a true valuation of property as required by the preceding section, and a certificate of such oath shall be preserved on the minute book of the commissioners; the president shall give two weeks' previous notice of proposed assessment by handbills posted in two or more conspicuous places within the limits of said town; said notice shall also contain the name of the assessor appointed.

Alphabetical
list.

SEC. 18. Whenever the commissioners shall levy a tax for the corporate purposes of said town, they shall make out an alphabetical list of the persons chargeable therewith, with the sums payable by each annexed, and shall also annex thereto a warrant to the bailiff or bailiffs to collect the said tax; and the bailiff or bailiffs, within thirty days after receiving such warrant and list, shall deliver to each person therein named an account of the taxes payable by such person, and unless the said taxes shall be paid within twenty days after such account shall have been rendered, the bailiff or bailiffs may collect the same by distress and sale of the goods and chattels of the delinquent, by advertisement in four public places in the said town; or if there be no goods and chattels, of his real estate, and then his mode of