

the valuation, if not received from the said president and commissioners when tendered, may, at any time thereafter, be received without costs by the owner or his legal representatives.

SEC. 18. *And be it enacted*, That the said president and commissioners shall have power to levy and collect taxes in said town not exceeding in any one year twenty cents on the hundred dollars on the assessable property of said town; and they shall once in every ten years, or oftener, if they think proper, appoint an assessor, who shall, under oath, assess and value the property in said town in the same manner and with like authority as county assessor; provided, that the assessable value hereafter for the purposes of taxation shall be only two-thirds of the actual value of the property situated in said town, but shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in said town, though owned by persons residing in the said town of Cecilton; and, provided further, that in assessing any of the lands within the said town which may be occupied and used as farms, or may be a part or parts of farms, such lands shall be valued and assessed as lots of four acres of ground with the buildings and improvements thereon, and shall not be valued and assessed by the number of acres therein.

Levy and collect taxes.

How valued and assessed.

SEC. 19. *And be it enacted*, That if any owner of property assessed within said town shall feel aggrieved by the assessment so made, he may appeal to the president and commissioners, who may make such deduction from the valuation of his property as they deem reasonable and just.

Right of appeal.

SEC. 20. *And be it enacted*, That the said president and commissioners may, from time to time, under such conditions as they may by their ordinances direct, appoint such officers as they may deem necessary to carry into effect their ordinances; and at the time of electing said commissioners, and in the manner hereinbefore provided for their election, there shall be elected a town bailiff, who shall be removable by said commissioners for neglect of duty or malfeasance in office, who shall be ex-officio collector of the town tax, and shall, within said town, have all the authority of a constable; and of the persons voted for at said election for town bailiff

Appoint officers.

Elect town bailiff.