

1894, ch. 543, sec. 210F. 1912, ch. 547, sec. 210F.

326. The president and commissioners may cause sidewalks to be laid or constructed along the public streets and highways of said town, and to be graded, paved or regraded or repaved, repaired or improved, at such time and in such manner as they may think proper, at the sole cost and expense of the abutting property owners thereof; and for such purpose the president and commissioners shall have the authority to establish grades and curb lines for such sidewalks, and if the owner or owners of any property, so abutting on any public street or highway, shall refuse or neglect to have such property so paved, graded or repaved, for a longer time than sixty days, after notice thereof, by the bailiff, the commissioners may have the same paved, at the expense of such owner or owners, and may collect the cost of such pavements from such owner or owners, in such manner as other debts are collected, and any judgment obtained in such case shall be a preferred lien on said property.

1894, ch. 543, sec. 210G. 1904, ch. 138, sec. 210G

327. The assessors and each of them appointed by the Commissioners of said towns, and between the times of any general assessment or re-assessment the said Commissioners shall have the power and authority to require the owners, possessors or claimants of any property liable to valuation and assessment, to give them such full and accurate statement in writing of his, her or their property as may be necessary to enable the assessors or Commissioners, as the case may be, to ascertain the value thereof, the same to be under the oath of such person, to be administered by one of said assessors or by one of said Commissioners, as the case may be.

1894, ch. 543, sec. 210H.

328. If any person shall wilfully refuse, or after ten days' notice shall neglect to render such statement of his property or effects, or any part thereof, as he is required to furnish upon the requisition of the assessor for said town, the said assessors shall thereupon, upon their own knowledge, and upon the best information they can obtain, value the property of such persons to the utmost sum they believe the same to be worth in cash.

1894, ch. 543, sec. 210-I.

329. The president and other officers of any bank or other corporation, whose stock, standing in the name of any other individual or company on the books of said bank or corporation, is liable to be valued and assessed against such person or company owning said stock, shall make out and deliver to such assessor an account of stock so standing and held in such corporation, and the same shall be verified by the oath of the proper officer of the bank or corporation, or the said assessors may demand the stock book of said bank or corporation to be opened to their inspection.