

furnish, upon the requisition of the assessor or assessors for said corporation, the said assessor or assessors shall then upon his or their own knowledge, and upon the best information he or they can obtain, value the property of such person or persons to the utmost sum he or they believe the same to be worth in cash; and in his or their return of said valuation, he or they shall certify the refusal or neglect of the owner or owners, possessor or claimants of such property, and the said commissioners shall assess such person according to the sum so estimated, and the same shall be considered as the assessment until altered by the said commissioners, sitting to hear appeals and to correct errors.

SEC. 20. *And be it further enacted*, That the taxes to be levied on the property made liable to be valued and assessed by this Act, shall be liens on the real estate of the person so indebted from the day on which the tax list shall be delivered to the said bailiff or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of the said taxpayers within the limits of said town shall have been first taken and sold for the payment thereof.

SEC. 21. *And be it further enacted*, That the said commissioners may annually levy upon the assessable property within said town by a direct tax, not exceeding fifty cents on the one hundred dollars, such sum as they may deem necessary for the purpose of defraying and settling the expenses likely to be incurred by them on behalf of said corporation; and the said commissioners may apply and appropriate the funds arriving from such tax as well as other funds and money belonging to said corporation, in their discretion, in paying the costs and expenses of improving streets, and lighting the same; for the payment of their officers or employees reasonable salaries; and for such other purposes as in their judgment will benefit and subserve the public interests of the people of said town.

SEC. 22. *And be it further enacted*, That the said commissioners shall, as soon after the expiration of the time for hearing appeals as is practicable, proceed to ascertain the amount necessary to be levied for the use of the said corporation and the rate of taxation, and shall cause to be made and delivered to the bailiff a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment