

be received and
paid over by
him.

the whole amount of the rate levied shall be duly received and paid over to the Treasurer, excepting always such part or balance thereof, (if any) as shall be made to appear to the satisfaction of the Assessors to be desperate or totally irrecoverable.

Mode of enforcing
payment of
assessment where
parties neglect or
refuse to pay
same.

X. And be it enacted, That if any person so assessed, shall on demand made by the Collector, refuse or neglect to pay his or her proportion of the Assessment, on the Real Estate so in his or her actual possession as aforesaid; the Collector shall and may, after the expiration of Ten days, from the time of making such demand, in case the same shall then remain unpaid, levy the amount of such Assessment on the Goods and Chattels of such defaulter, which Chattels shall be irreplevisable; and may be sold at Auction by the Collector, after he has given at least Six days' public notice of such Sale.

Persons assessed
may appeal.

XI. And be it enacted, That the person so assessed may within the said Ten days last mentioned, give to the said Collector, a written notice of his or her intention to Appeal from the said Assessment, and the said Collector shall thereupon notify the said Assessors of every such notice of Appeal being served on him, within one week after the same shall have been served, and the said Assessors, or any Five of them shall appoint a time and place to revise the said Assessment so appealed from, allowing the Appellant at least Fourteen days' notice thereof, and their determination after such revision, shall be final and conclusive, and the Collector shall give the Appellant at least Ten days' notice in writing of the time and place of Meeting of the said Assessors, to revise the said Assessment, and finally determine the same, and in case such revised Assessment shall not be paid to the Collector within Twenty days after such determination of the Assessors thereon, as aforesaid, then the Col-

Duty of Collec-
tor on appeal.

Duty of Asses-
sors on appeal.

Mode of recovery
of revised assess-
ment.