

owner of every bitch within the town, and they shall cause to be killed every dog and bitch whose owner shall refuse to pay such tax, or who shall fail to do so within one month from the time he shall be notified to pay the same.

1886, ch. 201.

84. They may cause each male inhabitant of said town, of twenty-one years of age and upwards, to work in the streets, lanes and alleys of said town, under the supervision of the bailiff, one day in each year; and if any person as aforesaid, after having been summoned in writing one day previous to the day appointed by the bailiff for working the streets, lanes or alleys, shall fail to appear or provide some person in his stead, he shall, on conviction before a justice of the peace, be fined one dollar and costs; and in case of failure or refusal to pay the same, he shall be committed for a period not exceeding two days, to the public jail or town lock-up; and the bailiff shall receive for his services under this section not exceeding one dollar per day that he is actually engaged in working on said streets, lanes and alleys.

Ibid.

85. They may annually levy a tax, for the expenses of the corporation, upon the taxable property within the town limits, real and personal, except public and private securities and book accounts and such property as may be occupied by churches and public schools, and the same shall be collected by a collector appointed by the said mayor and common council for the purpose, whose compensation for collecting said taxes shall not exceed five per centum thereof, and who shall give bond in such amount as they shall prescribe, and hold his office during their pleasure; and the collector, in collecting the taxes, shall have the same power of distraint for the same that the collectors of State and county taxes have; but the tax shall not exceed ten cents on the one hundred dollars in any one year.

Ibid.

86. The basis of taxation, until a new assessment shall be made as provided in the succeeding section, shall be the assessment now existing.