

and equitably made, and from time to time, in such manner as they shall provide by an ordinance therefor.

Tax dogs.

SEC. 11. *And be it enacted,* That the Mayor and Common Council shall provide for levying and collecting an annual tax on dogs and bitches, not less than fifty cents nor more than one dollar for every dog, and not less than two dollars nor more than five dollars for every bitch belonging to or kept by any of the inhabitants of the said town therein, to be paid by the owner or owners or keeper thereof, as other town taxes are, and may authorize and compel the bailiff or constable to kill any dog or bitch found running at large within said town whose owner cannot be ascertained, or, being known, who shall neglect or refuse to pay the taxes imposed under or by this section.

Rate.

Appoint a Treasurer.

SEC. 12. *And be it enacted,* That the Mayor and Common Council shall annually appoint a Treasurer, being one of said councilmen or otherwise, and who shall have power to collect said taxes, and to distrain therefor, if the same are not paid, by the authority of the Mayor and Common Council, in the same manner that the collector of the county assessment by authority of the County Commissioners, has to distrain for county taxes, assessed and unpaid; *provided,* that the said Treasurer shall not be required to call personally on the tax-payers to collect said taxes, but shall give public notice of the time when said taxes are due and payable, and the place in said town when they can be paid, and may distrain therefor as aforesaid, at any time after sixty days thereafter if not paid, and the said Treasurer shall keep an accurate account of the receipts and disbursements of the funds of the corporation in a well bound book, and shall pay out the same only on the order of the Mayor, or in his absence, of three of the Councilmen, and countersigned by the Clerk, and shall annually report, by a written or printed statement in detail, to the Mayor and Common Council, showing the condition of the finances of the said incorporated town, giving the several sums received and expended, and from whom received and for what account, and

Proviso.

Keep account of receipts and disbursements.