closing up in whole or in part any existing street or alley and for laying out public squares, parks, drains, sewers or water courses: to establish and regulate a station house or lockup for the temporary confinement for violators of the law and ordinances of the town; to levy, to tax and impose a license upon dogs, and to prohibit animals or fowls running at large; to regulate and control all offensive trades, manufactures and traffic in offensive fertilizers or other commodities, and prohibit hog pens and slaughter houses within the town limits; to control, by ordinance, the mode of constructing privies and sinks and the manner of disposing of offal and waste products, and, in general, to pass such ordinances as they may deem proper, necessary and beneficial to the town; and for the purpose of carrying out the foregoing powers, and for preservation of the cleanliness, health, peace and good order of the community, and for the protection of the lives and property of the citizens, and to suppress, abate or discontinue, or cause to be suppressed, abated or discontinued, all nuisances within the corporate limits of said town, they may pass all ordinances or by-laws from time to time necessary; and to insure the observance of such ordinance, in addition to the action of debt or such other civil remedies as may exist in such cases by law for the recovery of the penalties thereon to be affixed, they may affix thereto such reasonable fines, not exceeding fifty (\$50) dollars in any case, as to them may appear right, and in default of the payment of any fine imposed they may provide for the imprisonment of the offenders for a period not exceeding thirty days, or until the fine is paid; provided, that no ordinance shall be adopted except by yea and nay vote, and the names of the members of 'the council voting for and against the same shall be entered in the minutes. The Mayor and council shall have power, in their discretion, to appropriate money to aid in promoting the efficiency of the public schools located within the limits of the town.

## 1906, ch. 292, sec. 14.

220. The fiscal year shall begin on the first day of July of each year and shall be known by the name of the calendar year in which it begins.

## Ibid. sec. 15.

221. As soon as may be after the passage of this act and on or before the 15th day of March in each succeeding year, the council shall by resolution appoint one or more persons whose duty it shall be either to make a new assessment of all real and personal property within the limits of the town according to such regulations as the council may prescribe, or to raise