

time necessary, and to insure the observance of such ordinances 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 thereunto affixed, they may affix thereto such reasonable fines, not exceeding fifty 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.

1896, ch. 310, sec. 15.

584. 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. 16A.

585. 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 the present assessment (1) by making such changes or corrections therein as may be deemed just and proper; (2) by adding thereto any property subject to taxation not appearing in the previous assessment, and (3) by ascertaining, so far as may be, all changes of ownership up to the date of such revision, to the end that all property may be assessed and taxed in the names of the legal owners thereof at the time of the annual assessment or revision; provided, however, that in the case of property passing by descent or property in course of administration under a will or otherwise, it shall be sufficient to assess and tax the same to the estate of the deceased owner; and provided, further, that if the ownership of any property cannot by reasonable diligence be ascertained, the same may be taxed to the occupant thereof, and if there be no occupant, to unknown owner. (b) The person or persons making the assessment or revision shall report to the council as soon as practicable the result of their labors, and the council shall at the first regular meeting thereafter hear and determine all appeals or complaints in regard thereto, adjourning from time to time so long as may be necessary for that purpose. Notice of such hearing shall be