

to insure the observation of such ordinances, in addition to any 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 offender for a period not exceeding thirty days, or until the fine is paid.

1892, ch. 234, sec. 408. 1918 Code, sec. 650.

**672.** The Council may, whenever they think the public interest requires it, cause an assessment to be made of all real and personal property within the corporate limits of said town, subject to assessment for county and State taxes, and they may prescribe the manner in which such assessment shall be made, and provide for adjusting all differences in relation to such assessment, and do all other things necessary in making such assessment for State and county purposes; and provided, further, that no land included within the corporate limits, or corporate outlines of said town, except houses and gardens, shall be taxed for corporate purposes so long as said land shall be used for agricultural purposes; and the Council may levy a tax on the assessable property within the corporate limits of said town, not exceeding in any one year, thirty cents on the one hundred dollars worth of assessable property.

1892, ch. 234, sec. 409. 1918 Code, sec. 651.

**673.** Any person may appeal from the valuation made by the assessor to the Council at their next regular or quarterly meeting, and such Council shall remain in session as long as may be reasonable to hear and determine such appeals and shall give reasonable notice of such meeting and may abate or increase the assessment as may seem just.

1892, ch. 234, sec. 410. 1918 Code, sec. 652.

**674.** Whenever the Council shall levy a tax they shall cause to be made out an alphabetical list of the persons to be charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same.

1892, ch. 234, sec. 411. 1918 Code, sec. 653.

**675.** The bailiff appointed by the Council may enforce the payment of corporation taxes in the same manner, and with like effect as collectors of State and county taxes may enforce the payment of State and county taxes.

1892, ch. 234, sec. 412. 1918 Code, sec. 654.

**676.** The bailiff shall make all collections required of him within six months from the time the tax list is placed in his hand, and shall pay the same over to the clerk as collected, and which said clerk shall hold, together with all the moneys received by him subject to the order of the Council.