

erty for taxation as hereinafter provided shall be the same for county purposes, and in case any real estate assessed for county purposes be divided by the town limits, the Burgess and Commissioners shall place a fair valuation upon the portion contained within the town limits and make a just apportionment of said assessment, and in case any of the hereinbefore exempted farming lands within the corporate limits is laid out in building lots along new streets opened through the same as hereinbefore provided, then the said Burgess and Commissioners shall have power to fix a valuation upon the said building lots and the improvements erected thereon for the purpose of taxation for municipal purposes, and when any property liable to be taxed for municipal purposes by reason of its situation within the corporate limits of the town has been omitted in the county assessment, then the Burgess and Commissioners shall have power to fix a just valuation on the same for taxation for municipal purposes. The taxes herein provided for not to include such taxes as may be necessary to maintain and operate the electric light plant of the town, and nothing herein contained shall be construed to change or interfere with the said last-named taxes.

1904, ch. 17, sec. 417. 1929, ch. 479.

837. If at any time the said Burgess and Commissioners deem it advisable, they are authorized and empowered to establish and maintain a fire department for the said town.

1904, ch. 17, sec. 418.

838. The said Burgess and Commissioners may appoint a collector of taxes for the said town, who shall have the same power to distrain and sell as collectors of county taxes have, and shall receive such compensation for his services as the said corporation may deem just; he shall give bond with approved security to the said corporation for the prompt and faithful discharge of his duties.

1904, ch. 17, sec. 419.

839. The said Burgess and Commissioners shall have authority to require all property holders to make sidewalks in front of their premises, and to keep the same in repair where such premises front on any public street of the town; they may prescribe the proper grade and require the curbing to be set in accordance therewith, and such material used as shall secure a safe, solid and convenient footway to the public; and they may also require the property holders to make a paved gutter or water-way outside the curbing the length of his or her premises and according to such grade and specifications as they shall furnish; and if the work be not done within three months from the date of notification, the Burgess and Commissioners may order the same to be done at the expense of the owners of the different lots in front of which the same shall be done, and the costs thereof shall be a lien against the property and collected as other town taxes are collected; provided no action shall be taken to enforce the making