

injury thereto, and as well as by ordinances to provide penalties for injuries thereto.

1908, ch. 733. 1920 Code, sec. 33.

**34.** The Mayor and Council once in each year shall make a general levy of taxes on the assessable property of the town to meet the corporate expenses, requirements and purposes of the town, such taxes not to exceed the rate of twenty-five cents on every one hundred dollars of assessed property, for the current expenses alone. If the said Mayor and Council in their discretion at any time deem it necessary or advisable to increase the said tax rate to a sum not to exceed fifty cents on every one hundred dollars, they shall submit such proposed increased rate to the vote of the qualified citizens of said town at either a regular or special election, and if said question shall be submitted to the vote of the people under the power hereby granted, then there shall be printed on the ballots the words "for an increase in the tax rate to (here shall be printed the proposed rate) cents on every one hundred dollars," and "against the increase of tax rate"; and if a majority of the votes cast shall be against the increase of the tax rate, the said tax rate shall not be increased, but if a majority of the votes cast be for the increase in the tax rate, then the Mayor and Council shall be and they are hereby authorized to make such general levy at the rate so authorized by said vote. If any vote should be taken under the power hereby granted, then the judges of election shall embody the result thereof in their returns of said election, which said returns shall be certified as in this Act provided for elections of the Mayor and Council. Should any special election be held under the powers granted in this Section, then the same shall be held after the same notice and under the same regulations as hereinafter provided for a special election on the question of a bond issue for the town of Berlin. The levy shall be made in each year between the first day of August and the first day of September; and whenever the Mayor and Council shall make the yearly levy they shall cause to be made out a list of the persons, firms or corporations, or associations chargeable with the taxes levied, together with the aggregate assessment of each such person, firm, corporation or association in real and personal property, and they shall add thereto a copy of the ordinance, resolution or rule of the Mayor and Council by which the said levy of taxes was made and the rate of the said levy signed by the Mayor and secretary and with the corporate seal thereto affixed, and they shall deliver the same to the tax collector of said town and it shall be a sufficient warrant to him to collect the said taxes; provided, that if on account of death or from any other extraordinary cause the Mayor and Council should be unable to make the levy before the first day of September in any year they may make the same later, but not later than the first of November; the taxes so levied shall become due and payable on the first day of the next calendar month after the day in which the said levy is made, and from and after that date on which they so fell due they shall bear interest; the real and leasehold property charged in the assessment books of the