

Ibid. s. 10
Commissioners to levy taxes.

Collector...

8. The commissioners of said town may levy an equal tax on all real and personal property within the corporate limits of said town to such amount as they may deem necessary, and may appoint a collector to collect said tax, who shall have the same power to collect said taxes in the name of the commissioners of Salisbury town as fines and forfeitures are collected, and a copy of the tax taken from the tax book and certified by the clerk of the board of commissioners shall be *prima facie* evidence that the said tax is justly due; and the said board of commissioners shall fix the term of office, responsibility and compensation of said collector.

Ibid s 11.
Suits for fines, &c.

9. All suits for fines, forfeitures and taxes shall be commenced by writ of summons as in case of small debts before a justice of the peace, and the bailiff shall be entitled to receive the same fees as constables now receive.

Ibid s 12
Non-taxpayers to work on streets, &c.

Commutation.

10. The said commissioners of Salisbury town shall be empowered to call upon all persons who pay no taxes to perform such work upon the streets or otherwise as they may direct, the commutation in lieu of such labor to be fixed by the president of the board, and all persons so notified and refusing to perform said labor or pay the equivalent in money shall be considered guilty of a misdemeanor and subject to a fine of not less than two nor more than ten dollars and imprisonment for not less than ten nor more than twenty days in the county jail, or both at the discretion of the president.

Penalty

In force from March 7, 1867.