

eighteen hundred and eighty, shall elect three commissioners, to serve for two years from the date of their election, and until their successors are elected and qualified, who shall have the management of the town, and shall have full power to pass and enact all such laws and ordinances as they may deem wise, equitable and expedient for the comfort, health, convenience and prosperity of said town and its inhabitants; to impose and appropriate fines, penalties and forfeitures for the breach of any of their by-laws or ordinances; to lay and levy taxes upon all kinds of property for the purpose of carrying into effect the powers herein conferred; provided, that said taxes shall not exceed twenty cents on every one hundred dollars worth of taxable property in any one year, which tax shall be collected by a person appointed by said town commissioners for the purpose.

1880, ch. 136.

310. The commissioners are authorized to levy and cause to be collected the sum of one dollar for one dog, and one dollar for each additional dog, and two dollars for one bitch, and three dollars for each additional bitch, kept, owned or possessed by each person returned as the owner thereof, within said corporate limits; and said commissioners are empowered to direct the officer appointed to preserve the peace of said town, to kill any dog or bitch within the limits of said corporation, for which no owner can be found, and also any dog or bitch whose owner shall fail for thirty days after personal notice of the tax due, to pay the same.

Ibid.

311. The person appointed to collect the town taxes shall have the power to collect the same by distress upon either personal or real property, but before making such distress shall leave with the party by whom the taxes are to be paid, at his usual place of abode, or on the premises, if the party does not reside in said town, a statement showing the amount of taxes due thereon, with a notice thereto annexed, that unless the taxes are paid within thirty days thereafter the collector will proceed by way of distress to collect the same.