

municipal purposes as other property in said town is now taxed; and it is further provided that all real estate, and the improvements abutting on any public road or turnpike lying within the extended limits of the town, or on any street now opened within the extended limits of the town, to a distance of two hundred and forty feet back from the line of said road, turnpike or street, shall be assessed and taxed for municipal purposes.

1886, ch. 409.

**195.** The mayor and council shall annually levy on the assessable property of the town, all needful taxes, not exceeding in amount thirty cents on every hundred dollars' worth of assessable property, for general purposes, and such further sums that are now or may hereafter be authorized by law for the liquidation of indebtedness; provided, that not less than ten cents of the sum so levied for general purposes be appropriated to condemning, laying out, making, cleaning, altering, changing, repairing of streets and alleys, and drainage; the said levy shall not be made in gross, but shall designate the particular heads for which it is to be expended; such taxes, when levied, shall be a lien upon property, as now provided by law, and shall be collected as State and county taxes are collected, unless the mayor and council shall adopt some other mode by ordinance for the collection of the same.

1884, ch. 58.

**196.** For the purpose of defraying the costs and expenses of laying out or improving the streets, highways, squares, alleys, drains and water-courses of said town, the mayor and council are empowered and required to borrow money, not to exceed twenty thousand dollars, on the faith and credit of the town, as hereinafter provided, which shall be known as the special improvement fund; and warrants for the expenditure of the same shall be drawn by the board of street commissioners, as provided in section 167.

Ibid.

**197.** The mayor and council are authorized and required to issue bonds in such denominations as they may determine; said bonds to be signed by the mayor and attested by the clerk to the mayor and council, with the seal of the town attached, and registered in a book to be kept by the said clerk, and to bear interest