

basis for the first collection, but the burgess and commissioners may at any time thereafter authorize and cause an assessment to be fairly made, and from time to time in such manner as they shall provide by an ordinance therefor.

1876, ch. 303.

207. The burgess and commissioners shall provide for levying and collecting an annual tax on dogs and bitches, not less than fifty cents nor more than one dollar for every dog, and not less than three dollars nor more than five dollars for every bitch belonging to or kept by any of the inhabitants of the town therein or within the corporate limits, to be paid by the owner or keeper thereof, as other town taxes are, and may authorize and compel the bailiff or constable to kill any dog or bitch found running at large within the town or corporate limits, whose owner cannot be ascertained, or, who being known, shall neglect or refuse to pay the taxes imposed by this section.

Ibid

208. They shall annually appoint a treasurer, being one of the said commissioners, or otherwise, who shall have power to collect said taxes, and to distrain therefor if the same are not paid, by the authority of the burgess and commissioners, in the same manner that the collector of the county assessment, by the authority of the county commissioners, has to distrain for county taxes assessed and unpaid; provided, that the said treasurer shall not be required to call personally on the taxpayers to collect said taxes, but shall give public notice of the time where said taxes are due and payable, and the place in the town when they can be paid, and may distrain therefor as aforesaid, at any time after sixty days thereafter, if not paid; and the said treasurer shall keep an accurate account of the receipts and disbursements of the funds of the corporation in a well bound book, and shall pay out the same only on the order of the burgess, or in his absence, of three of the commissioners, and countersigned by the clerk, and shall annually report by a written or printed statement in detail to the burgess and commissioners, showing the condition of the finances of the said corporation, giving the several sums received and expended, and from whom received, and for what account, and for what particular purpose expended, and to whom paid;