

SEC. 12. *And be it enacted*, That the said commissioners may provide for levying and collecting an annual tax of fifty cents on the owner of every dog, and one dollar on the owner of every bitch, within the said town, and the killing of every dog and bitch whose owner cannot be ascertained, or whose owner shall refuse to pay, or who shall fail to do so within one month from the time he shall be notified.

Dog tax.

SEC. 13. *And be it enacted*, That the said commissioners may cause each male inhabitant of said town, of twenty-one years of age and upwards, to work in the streets, lanes and alleys of said town, under the supervision of the bailiff, at least two days in each year, and as much oftener as they may deem necessary, not exceeding four days in one year; and if any persons, as aforesaid, after having been summoned in writing one day previous to the day appointed by the bailiff for working the streets shall fail to appear or provide some one in his stead, the said person shall, upon conviction before a justice of the peace, be fined two dollars; and the bailiff shall receive for his services under this section not exceeding one dollar per day that he is actually engaged in working said streets.

Work in the streets.

May be fined.

SEC. 14. *And be it enacted*, That the commissioners may annually levy a tax for the expenses of the corporation upon the taxable property within the town limits, real and personal, except public and private securities and book accounts, and the same shall be collected by a collector appointed by the said commissioners for the purpose, whose compensation for collecting said taxes shall not exceed five per centum, and who shall give bond in such amount as they shall prescribe, and hold his office during their pleasure; and the said collector, in collecting the said taxes, shall have full power to distrain for the same in the same manner as the collectors of State and county taxes now do, but the said tax shall not exceed seventy-five cents on the one hundred dollars for any one year.

Levy tax.

Power to distrain.

SEC. 15. *And be it enacted*, That the basis of taxation, until a new assessment shall be made as here-

Basis of taxation.