public advertisement for proposals from the lowest responsible bidders.

138 A. Said board shall have power and authority if in their judgment the protection of life and property demand it; to pass all proper and necessary ordinances; to require any railroad company or corporation running its locomotives, engines or trains across any of the streets within the corporate limits of the town; Flagmen. to keep a watchman or flagman at the said crossings of said streets, to warn persons of the approach of said locomotives, engines or trains; and the said board shall have full power and authority to impose such penalties as they may deem proper or necessary to carry out and enforce the powers given by this section; provided, no such penalty shall exceed the sum of fifty dollars for each violation of said ordinances by such railroad company or corporation; and such penalty shall be recovered before a justice of the peace in and for Cecil county as other small debts are recovered.

SEC. 139. Said president and commissioners shall have power to provide for the payment of the damages and expenses of opening, widening, laying out, grading, paving, draining, sewering Opening of and repairing of streets, lanes, alleys and sidewalks in the town, streets, etc by levying and assessing the same generally upon the whole of the assessable property of the town, or specifically (not beyond one-half of such damage or expense) upon the assessable property of persons benefited thereby; and in the event that the same shall be so assessed upon the property of said persons, the amounts so assessed shall be collected by the said treasurer under the authority conferred upon him in section one hundred and thirtyfour B, and the said board shall have power to pass all necessary ordinances to that end.

146. The said board shall have power to levy and collect taxes in the town not exceeding in any one year thirty-five cents on the hundred dollars on the assessable property of the town; and said board shall have power to pass ordinances regulating the time and manner of payment of said taxes, and to provide for an early payment of the same by making provisions for the allow-Levy and ance of such discounts as may be necessary thereto; and once in taxes every ten years, or oftener if they shall think proper, they shall appoint an assessor who shall under oath assess and value the property in the town in the same manner and with like authority as county assessors; and the said town treasurer shall with the authority given in this section, annually, assess and add to the assessable property of said town such new or missed property or buildings as may be brought into or erected therein; provided, that said assessments shall not include real or personal property situated beyond its boundaries, nor personal property only constructively in the town though owned by persons residing in it;