in addition thereto may for the commission of said offense impose a fine on such person of not more than five dollars; and such person in default of payment thereof may be committed to the county jail for a period of not more than five days. All fines, penalties and forfeitures under this Act, and not otherwise provided for, shall be recovered before a justice of the peace for said county in the name of the commissioners, and applied to the benefit of said town; and in all such proceedings the bailiff shall have the same power to proceed in the same manner and have the same fees as constables, and for police duties shall be entitled to the same fees as constables, and all process shall be returnable before some justice of the peace, resident in said town.

SEC. 10. And be it further enacted, That before the first day of October, 1947 the commissioners of Templeville shall provide and prepare an assessment book, with the assessment list arranged in alphabetical order in the names of all persons owning real or personal property within the corporate limits of the town of Templeville. The assessments on said property shall be in the amounts assessed on same as set forth on the assessment books of Queen Anne's and Caroline Counties in the office of the County Commissioners in Centreville and Denton; and said books shall be the basis for levying all taxes in said town.

SEC. 11. And be it further enacted, That the commissioners of Templeville before the first day of October in each year thereafter shall enter in the assessment book such transfers, abatements or new assessments as have been made on the assessment books of Queen Anne's County and Caroline County for the current year.

SEC. 12. And be it further enacted, That the annual date of finality for tax purposes in the town of Templeville shall be the first day of October and within thirty days thereafter the commissioners of Templeville shall make their levy for the general expenses of the town for the calendar year in which said levy is made.

The commissioners of Templeville shall have full power and authority to levy annually upon all the property of the town subject to assessment and tax for State and County purposes, such taxes at such rates as may be necessary, in its judgment, for the expenses of the current fiscal year, including the cost of lighting the streets, lanes and alleys of the town, not to exceed fifty cents on the