

SEC. 107. The said burgess and commissioners may levy a tax upon the assessable property in said town, not exceeding in any one year twenty-five cents on each one hundred dollars worth of property; and for the purpose of making said levy they shall, as they may deem proper, have power to appoint one or more assessors, who shall, under oath to be administered by the burgess, value and assess the property of said town, including all property liable to state and county taxes, and shall have power to collect the same as other debts are collected.

Levy tax on assessable property.

SEC. 109. The said burgess and commissioners may pass all by-laws and ordinances necessary to give effect and operation to all the powers vested in them hereunder; and the said burgess is hereby empowered to impose fines for the breach of such by-laws and ordinances, and may enforce the collection of the same by bringing suit in the name of the burgess and commissioners, before any justice of the peace in said county, in the same manner as small debts are recovered; provided that there shall be no fine imposed less than one dollar nor more than twenty dollars.

Pass necessary by-laws and ordinances.

SEC. 111. If any person shall neglect or refuse to pay any fine imposed for a violation of any such by-laws or ordinances, the said burgess is hereby authorized to commit such person or persons to the county jail or town lock-up for a space of time not exceeding twenty days; or the said burgess shall, in his discretion, cause said party to work out said fine within the limits of the corporation of said town, and said duties shall be performed under the supervision of the bailiff, by direction of the burgess.

Commit for violation.

SEC. 112. The said burgess and commissioners shall have power to open and improve any street or alley within said town included in the original plat of the town as a street or alley, and to open and improve any proposed street or alley upon condemnation of property included within such street or alley, as provided for by the general law of the state, and to lay out, level, repair and build sidewalks in said town, and direct the materials out of which the same may be made; and in case the said burgess and commissioners, under the existing ordinances of said town, shall be compelled to perform said duties for the owners of the different lots bordering on said sidewalks, in the way of building or repairing the same, and the

Open and improve streets.