

Work on
streets.

SEC. 12. *And be it enacted*, That the Mayor and Common Council 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, one day in each year; and if any person as aforesaid, after having been summoned in writing one day previous to the day appointed by the Bailiff for working the streets, lanes or alleys, shall fail to appear or provide some person in his stead, the said person shall, on conviction before a Justice of the Peace, be fined one dollar and costs, and in case of failure or refusal to pay the same, the party so found shall be committed for a period not exceeding two days to the public Jail of Garrett county or town lockup; and the Bailiff shall receive for his services under this section not exceeding one dollar per day that he is actually engaged in working on said streets, lanes and alleys.

Taxes.

SEC. 13. *And be it enacted*, That the Mayor and Common Council 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 such properties as may be occupied by Churches and Public Schools, and the same shall be collected by a Collector appointed by the said Mayor and Common Council 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 do, but said tax shall not exceed ten cents on the one hundred dollars in any one year.

Basis of tax-
ation.

SEC. 14. *And be it enacted*, That the basis of taxation, until a new assessment shall be made as hereinafter provided for, shall be the assessment now made and existing.