

May impose penalties.

may appear right; and in default of the payment of any fine imposed they may provide the imprisonment of the offender for a period not exceeding twenty days or until the fine be paid, and instead of the aforesaid penalties, it shall be lawful, in case of the conviction of any person for vagrancy, to sentence such person to hard work on the streets of said town for a period not exceeding ten days.

Limits of Elkton.

137. The limits of the town of Elkton shall be as follows: Beginning for the same at the west abutment of Gilpin's Bridge over the Big Elk creek on the public road from Elkton to Newark, Delaware, thence with the middle line of Big Elk creek, until the same meets or intersects with Little Elk creek, thence with the easternmost bank of Little Elk creek to the east abutment of the bridge at the Red mill on the Elkton and Northeast public road, thence from said east abutment of the Red mill bridge in a straight line to the west abutment of Gilpin's bridge, the point of beginning; provided, however, that all lands, houses, buildings and improvements thereupon, not included within the town limits prior to the year 1896, and not within 100 yards of the water-mains of the town as the same are now located, and subject to a county tax for the repair of roads and highways, shall, together with the personal property of the occupants of said houses and buildings, be exempt from taxation for town purposes until such time as the said property shall directly receive the benefit of the water and light system of the town; and provided further, that if the said property not heretofore within the town limits and distant one hundred yards from the water main of the town, shall be exempt from county tax for the repair and maintenance of roads and highways, exclusive of bridges, then said property shall be liable to a tax for town purposes, equivalent to such exemption from said county taxation for roads and highways, not to exceed sixty cents, in any one year, on the one hundred dollars of the assessment of said property for said State and county taxes.

Powers of treasurer.

134 B. Said treasurer shall have the same powers and authority to enforce the collection of town taxes, general and special, as are conferred upon the county treasurer of Cecil county for the collection of State and county taxes by sections 120 and 121 of Article 8 of the Code of Public Local Laws of Maryland.

Levy of taxes.

146. The said board shall have power to levy and collect taxes in the town not exceeding in any one year sixty cents on the hundred dollars, on the assessable property of the town;