

SEC. 12. *And be it enacted*, That they may, by ordinance, direct what material shall be used in paving, repairing and curbing such footways in said town, as they may determine that the public convenience thereof shall require, and shall determine whether the same shall be done at the expense of the owner of the land in front of which footways shall be made, or of the corporation, or whether at the joint expense of such owner and corporation, and may apportion such expense as in their opinion shall be equitable and just.

Paving, re-
pairing and
curbing
footways.

SEC. 13. *And be it enacted*, That the mayor and council shall not expend in any one year more money than the amount receivable for taxes and other sources for that year.

Expenditures
not to exceed
receipts.

SEC. 14. *And be it enacted*, That all taxes levied on property assessed, as provided by this article, shall be a lien on the said property, real and personal, of the tax payers of said town, respectively, until paid; and the mayor and council shall charge interest on said taxes after thirty days from the time when such taxes are due and payable; and all taxes levied shall be collected by the corporation bailiff in the manner that the county taxes of Carroll county are now collected, and all persons subject to the payment of such taxes shall have the same rights, privileges and remedies now enjoyed and possessed by persons subject to the payment of county taxes in Carroll county.

Taxes to be a
lien.

SEC. 15. *And be it enacted*, That the mayor of said town, by virtue of his office, for municipal purposes and preserving the peace, shall have all the powers of a justice of the peace; he shall see that the laws and ordinances of the corporation are duly executed; he may require any officer of the corporation entrusted with the receipt and expenditure of moneys of the corporation to submit to him a statement of such officers' accounts as often as said mayor or council may deem necessary; he shall report semi-annually, in writing, to the council the general condition of the town, with the moneys received and expended, which report shall be posted up in not less than two of the most public places in the town; he shall sign all laws and ordinances passed by the council, with his reason in case of refusal to sign; and if said law or ordinance so unsigned by him be again put on its passage and receive the vote of five sixths of the council, it shall become a law without the approval of the mayor.

Powers and
duties of
mayor.