amount due on same, including fine, which he shall retain, shall account for the balance to said Commissioners, the said bailiff is hereby given the power, and it shall be in his discretion to take the same proceeding with reference to any animal or animals of any kind hereinbefore named of which the owner may be known, and it shall be his duty to so empound the said animal or animals if the owner be known, or to Institute proceedings before a justice of the peace as hereinbefore provided for violation of the provisions of this section as hereinafter set forth herein. It shall be the duty of the bailiff as far as practicable, to enforce this and other provisions of this Act as well as the ordinances enacted by the said Town Commissioners, as provided in this Act, and any wilful neglect upon his part to enforce either of them upon coming to his notice shall be malfeasance in office.

116c. The Town Commissioners are hereby empowered to borrow money for the purpose of public improvements in said town, in such sums as they may deem proper, in their discretion, not to exceed in the aggregate five thousand dollars, exclusive of what sum or sums may now be due and owing by the said Town Commissioners, such sum or sums of money to be payable at such times as the said Commissioners may agree upon with the lenders, subject to the limitation hereinafter set forth, and to issue therefor bonds in sums of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) each, each to be signed by the president of the said Town Commissioners and countersigned by the clerk thereof and all of them issued to be redeemable at a time not longer than ten years from issue at the option of the Commissioners, and to bear a rate of interest not to exceed five per centum per annum. The interest on said bonds hereby authorized to be payable semi-annually on the first day of January and the first day of July in each and every year according to the terms of coupons to be attached thereto, said bonds to be exempt from all taxation, and the coupons thereon when due to be receivable for municipal taxes due to the said town of La Plata, the said Town Commissioners to make such provisions as in their judgment they shall see fit out of the annual taxes to establish a sinking fund for the payment of the said debt.

1161. That from and after the first day of July, 1908, there shall be a tax upon dogs in La Plata, at the rate of one dollar from each and every male dog and five dollars for each and every female dog per year, to be collected within thirty days after said dog is known to be in the possession of any person resident in La Plata, the said tax shall be paid by the known owner of the dog or by the person in whose possession or on