

to the time named in the ordinance when the said ordinance shall go into effect.

20. That the Commissioners shall have full power to assess and collect an equal tax on all the property within the Corporate limits, but such tax shall not exceed the rate of thirty cents on the one hundred dollars of property taxed, and the sums at which the said property is assessed for State and County purposes shall be the basis for levying the town taxes, but the said Commissioners may assess all new property, and all property in the said town which they shall find is not assessed for State and County purposes. The assessment so made by the said Commissioners shall be at the fair cash value of the property so assessed, and shall bear its proportional part of the town taxes, provided that no part of any farm lands which are included within the Corporate limits shall be taxed for corporate purposes, so long as said farm lands shall be used for agricultural purposes, without the consent of the owners thereof.

21. That whenever the Commissioners shall levy a tax they shall cause to be made out an alphabetical list of the persons charged therein, and shall cause to be affixed thereto the respective sums to be collected from such persons, and shall issue their warrant to the bailiff to collect the same, and the said bailiff shall have all the power for collecting said taxes that is invested in the County Collectors of Dorchester County for collecting County taxes.

22. That said town taxes shall become due and payable on the first day of January next succeeding the levy, and that all taxes remaining unpaid after that date shall bear interest at the rate of six per cent. per annum, and that the Commissioners shall levy the taxes at their regular meeting on the first Monday in April in each year or as soon thereafter as practicable.

23. That the Commissioners may assess and levy annually a tax not exceeding two dollars each, for any dog or bitch belonging to or kept by any of the inhabitants of said town, to be collected as other taxes, and may compel the bailiff to kill any dog or bitch within the limits of said town whose ostensible owner, or those exercising control over the said dog or bitch shall fail or refuse to pay the said tax or shall by any pretext try to evade the payment of the said tax, and they shall provide by ordinance suitable measures for enforcing the provisions of this Section.