

imprisonment in the town lockup by the Trial Magistrate as a punishment of any crime or misdemeanor committed therein to work upon the public streets and highways of said town, or to do some work in connection with the improvements thereof as part of the prison discipline and management.

TAXING POWER

46. (1) The Mayor and Council, is hereby authorized to use the State and County assessment on all real and personal property within the corporate limits of said town which is subject to such assessment for state and county taxes. They shall have power to levy and collect taxes on all real and personal property in the town, not exceeding for general purposes in any one year eighty cents (.80) on each one hundred dollars (\$100.00) of assessable property, and shall also levy and collect the taxes required to meet the interest and redeem at maturity all bonds heretofore legally issued.

TAX SALES

47. (1) It shall be the duty of the town clerk and treasurer, as soon as the annual tax levy is made and placed in his hands for collection, to give notice by advertisement in one newspaper published or circulated in Brunswick, which notice shall state the time from which the taxes bear interest, and shall warn all persons of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes, with which they are respectively charged are paid on or before the first day of January then next ensuing. He shall also, immediately after said levy is made, make out the bills of each taxpayer, to which a similar notice shall be annexed, and shall forward the bill by mail or otherwise to the person or his agent, to whom taxes have been assessed. Immediately after the first day of January in each and every year he shall make out an alphabetical list of taxes due and in arrears, which list shall contain the name or names of the person or persons, or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property and such references to title as will render the same certain of identification, and the amount of taxes levied and in arrears, with interest and costs accrued and to accrue thereon to the date of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the second Monday in April next ensuing together with the interest accrued thereon and a proportional cost