

Court make oath that he will well and faithfully and diligently perform the duties of Town Clerk and Treasurer of Cambridge in all things appertaining thereto, and he shall obtain from the officer who administers such oath a certificate that the same has been taken, and said certificate shall be delivered to the Commissioners; and he shall take and safely keep all papers and records of the town.

THE TOWN COLLECTOR.

56. In the month of July, in each year, the Commissioners shall appoint a Town Collector, who shall perform such duties as may be assigned to him by the charter and the ordinances of said town, and it shall be especially his duty to collect the taxes levied by the Commissioners under the annual levy. He shall hold his office for one year from the date of his bond herein required, and till his successor is appointed and has qualified by taking the oath of office and the approval of his bond. For the collection of the annual levy placed in his hands for collection he shall have a second year after the said first year has expired, and on his petition the Circuit Court for Dorchester County may extend his time six months longer, to complete his collections. He shall make settlements with the Town Clerk and Treasurer for all taxes collected under the annual levy within three months after receiving such levy, and he shall thereafter make monthly settlements therefor, and at each settlement he shall pay over to the Town Clerk and Treasurer all the money received thereunder not already paid. He shall at the end of six months next after the levy is received by him return a list of insolvents, so far as ascertained by him, and at the end of twelve months he shall return his final list of insolvents. At the end of six months from the date of receiving the levy, one-half of the solvent taxes shall be settled with the Town Clerk and Treasurer, including all the amounts paid thereunder, at the end of nine months one-fourth shall be paid in addition, and at the end of twelve months the whole levy, less insolvents, shall be settled by the collector with the Town Clerk and Treasurer. After he has paid to the Town Clerk and Treasurer any charge for taxes included in the levy, he shall be entitled to enforce payment of the same in all respects as if the Commissioners had not been paid. Besides the mode in the charter provided for enforcing the payment of taxes, after he has been paid any claim or account for taxes, he may bring an action at law for money paid for the party liable for the taxes, if he so elects, and he may maintain such action as long as the account on claims is not barred by limitations,

Shall appoint
a town
collector.
Duties of.

Time extended
for collection
of taxes.

Return list of
insolvents, etc.