

to making the city assessment conform thereto, and to give effect to any transfers of property which may have been reported to the County Commissioners of the State Tax Commission during the period between the preceding January first and April first; and the said Mayor and City Council shall not sit as said Board of Equalization and Review for more than three days; and during said sittings as said Board at least three members of the City Council shall be present.

1922, ch. 96, sec. 60.

60. Upon the termination of their sittings as a Board of Equalization and Review said Mayor and City Council shall turn over said tax ledger to the City Auditor, and it shall be the duty of the City Auditor within two weeks thereafter to submit to the said Mayor and City Council a statement giving the estimated amount of the tax for each purpose for which taxation is permitted, and also a statement of the revenue received from license, police fines and all other sources, not including taxes, during the preceding year, and also a statement of the appropriations made for the preceding year, together with the amounts expended for each department for which an appropriation was made. Upon the receipt of said Auditor's statement as above set out, it shall be the duty of the said Mayor and City Council to call a special meeting for the purpose of considering the same and fixing the tax rate for the current year, and within two weeks after said tax rate is fixed, the City Auditor shall calculate the amount of tax due on each assessment in the tax ledger and place the same in the hands of the City Tax Collector, together with the warrants to collect the same.

1922, ch. 96, sec. 61.

61. The said Mayor and City Council shall pass ordinances fixing the tax rate for the current year not later than May 25th in each year.

1922, ch. 96, sec. 62.

62. The said Collector shall within thirty days after the receipt of such warrant and list, render to each person named therein an account of his, her or their tax; and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and the sale of goods and chattels of the delinquent, and said collector shall account for the amount of such assessment with the Mayor and City Council and shall make monthly returns and payments in the manner directed by said Council of all taxes collected by him under the penalty of double the amount thereof, and the said collector shall, within one year after said warrant and list are placed in his hands make a complete settlement of all his collections and of all the taxes levied as aforesaid. And the bond of any collector who shall not have settled as aforesaid, within one year from the time of receiving said warrant and list, shall be put in suit for recovery of what shall be found to be due to the city. And he shall not be allowed for any insolvent or uncollectable taxes,