

unless the same shall have been allowed him within six months after the receipt of said warrant and list.

1922, ch. 96, sec. 63.

63. All taxes levied by said Mayor and City Council for the general purpose of said city, or for the payments of interests or for the sinking fund provided for the redemption of the bonds and funded indebtedness of the city, now issued, or hereinafter to be issued in pursuance of any Act of the Legislature, and all water rents charged by said city for the use of water from its water works, shall be a lien upon the property of the party or parties against whom said tax or water rents may be charged, whether such person be a resident or non-resident of the city, whether adult or infant, non compos, femme covert, or otherwise, and if such tax or water rents cannot be made out of the personal property of such person, then the same may be collected out of the rent of his or her real estate by judgment and attachment, or the collector may sell real estate for payment of taxes or water rents due thereon by complying with the same requirements as county collectors are directed to comply with by the Code of Public General Laws, in order to sell real estate for the payment of State and county taxes.

1922, ch. 96, sec. 64.

64. The Collector shall collect and pay over to the City Treasurer of said city at least twenty-five per centum of the levy placed in his hands for collection quarterly, dating from the date of said levy, and shall give bond conditioned as follows: Now, the condition of this obligation is such that whereas the above bound has been elected collector of the taxes of the City of Cumberland; now, therefore, if the said during his continuance in said office, and until his successor shall have been duly elected and qualified, shall, in all things, diligently and faithfully discharge the duties thereof, and shall well and truly account for, and pay over, agreeable to the charter of the city and the ordinances passed thereof, all moneys which he shall receive on account of the City of Cumberland, then this obligation shall be void and of no effect; but otherwise it shall remain in full force and virtue in law, and on all taxes remaining unpaid for sixty days after the same shall have been levied he shall charge and collect interest from the date of the levy at the rate of six per cent per annum, to be accounted for with the tax. And in all suits by the Mayor and City Council upon the bond of said collector for any tax placed in his hands according to law, or for breach of his duty in not paying over money collected by him, proof of the delivery of the levy list shall be sufficient prima facie evidence to entitle said Mayor and City Council to recover judgment in such suit unless the said collector shall show that he has discharged his duty in such case according to law.

1922, ch. 96, sec. 65

65. Said Mayor and City Council shall have the power to make contracts exempting from city taxation the real and personal property or