

shall fix the respective sums to be collected from each person, and annex to said list a warrant to the collector to collect the same.

P. L. L. (1888), art. 1, sec. 148. 1870, ch. 77. 1902, ch. 88, sec. 148. 1916, ch. 53.

209. The collector, within ten days after the receipt of such warrant and list, shall render to each person named therein an account of his tax, and unless the same be paid within three months after the date of the levy, may collect the same as provided by Section 212 of this Article; and all assessments, rents and charges made by said Mayor and Councilmen for the use of water supplied by them are hereby made a lien upon the real estate upon which said water is used, of equal rank with other corporate taxes, and shall be collected as such taxes are authorized to be collected under said Section 212 of said Article, and in addition thereto a suit in personam may be brought against the owner of any building by said collector for water rents for water used in any building, whether said use was by the owner or his tenant or sub-tenant.

P. L. L. (1888), art. 1, sec. 149. 1888, ch. 136. 1902, ch. 88, sec. 149.

210. The collector shall account for the amount of such assessments in the manner provided for by Chapter 639 of the Acts of 1900, and on all taxes remaining unpaid for three months 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 centum per annum, to be accounted for with the tax; and in all suits by the Mayor and Councilmen upon the bond of said collector for any neglect of duty, or for not collecting 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 the Mayor and Councilmen to recover judgment in such suit unless said collector shall show that he has discharged his duty in such case according to law.

See secs. 233-237 for ch. 639, 1900.

1922, ch. 13.

211. Beginning May 1st, 1922, the Mayor and Councilmen shall allow its Tax Collector three per cent. on all taxes collected by him, two per cent. upon all water rents collected by him, and one per cent. upon all paving liens, assessments or other moneys collected by him.*

P. L. L. (1888), art. 1, sec. 150. 1888, ch. 136.

212. All taxes levied by the Mayor and Councilmen for the general purposes of the corporation shall be a lien upon the property of the party against whom said tax may be charged, whether such person be a resident or non-resident of said town, whether adult or infant, *non compos*, *feme covert* or otherwise; and said tax may be collected by judgment or attachment, or the collector may sell real estate for payment of taxes due

*Sec. 2 of ch. 13, 1922, repealed all laws inconsistent therewith.