

in his hands for collection, quarterly, dating from the date of said levy, and shall give bond conditioned accordingly; 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 said mayor and council upon the bond of said bailiff or collector, for any neglect of duty, or for his default in 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 said mayor and council to recover judgment in such suit, unless the said bailiff or collector shall show that he has discharged his duty in such case according to law; it shall be the duty of the said bailiff or collector to assess from time to time, subject to an appeal to said council, any property in said town liable to taxation, and which shall come to his knowledge as having been omitted from the assessment books of said town, and all property brought into said town from time to time, and becoming liable to taxation.

1886, ch. 290.

186. The mayor and council shall have power to provide by ordinance for the laying out, opening, extending, widening, straightening or re-locating of any street or alley, or parts thereof, which in their opinion the public welfare or convenience may require; to provide for ascertaining whether any and what amount in value of damages will be caused thereby for which the owner or possessor of any property through which said street or alley-way may pass, ought to be compensated, by the appointment of commissioners to assess the same, the number of said commissioners to be designated by the council; to provide for assessing and levying, either generally upon the whole assessable property within the town, or specially on the property of persons benefited, the whole or any part of the damages and expenses which shall be incurred in laying out, opening, extending, widening, straightening or re-locating such street or alley, or parts thereof, and grading the same; to provide for collecting and paying the compensation awarded to any person before any such street or alley, or part thereof, shall be laid out, opened, extended,