

1878, ch. 484.

**74.** 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 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 levy at the rate of six per cent. per annum, to be accounted for with the tax; and said collector shall also collect all water rents due said city, and shall receive for the collection thereof the same percentage as shall be allowed him for the collection of city taxes; and in all suits by the said mayor and city council upon the bond of said collector for any neglect of duty, or for his default in not collecting any tax or water rent placed in his hands according to law, or for a 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.

Ibid.

**75.** It shall be the duty of said collector to assess from time to time, subject to an appeal to said city council, any property in said city liable to taxation, and which shall come to his knowledge as having been omitted from the assessment books of said city, and all property brought into said city from time to time and becoming subject to taxation.

1882, ch. 360.

**76.** Said mayor and city council shall have the power to make contracts exempting from city taxation the real and personal property or capital stock of any manufacturing company or enterprise desiring to locate in said city, and as an inducement to the same to locate therein; provided, that such contract to exempt the same shall be limited as to time, and shall not exceed ten years.

1878, ch. 484.

**77.** All bonds executed to the said mayor and city council of Cumberland, for the faithful discharge of the duties of the sev-