

preserving the public squares and property; he shall perform all other appropriate duties prescribed by the mayor and city council, and shall give bond in such penalty and in such manner as may be prescribed by them.

P. L. L., (1860,) art. 7, sec 113

231. The assessment heretofore made or made under any ordinance passed by said corporation shall be chargeable with taxes levied for the use of the corporation; and the mayor and common council may provide by ordinance for the increase or abatement of any erroneous assessment.

1874, ch. 343.

232. The mayor and common council may provide by ordinance for the appointment of one or more collectors of tax, may prescribe their duties, the character and amount of penalty of the bond which said collectors shall give for the faithful performance of their duties, and fix their compensation; and may provide for the prompt payment of the taxes herein authorized to be levied, and to enforce by distress or otherwise, according to law, the payment of the said taxes after such time as may be fixed by ordinance for the payment thereof; they may also require said collector or collectors to inform themselves, annually, of all the property in the corporate limits liable to assessment which may have been omitted in the last assessment, and of all buildings and improvements made, and of all property acquired since said assessment; and shall value the same at its cash value, and return the same to the mayor and common council at the time and in the manner to be prescribed by them; and the same shall be assessed to the proper parties and taxed to them thereafter and paid as other taxes are required to be paid.

1886, ch. 196.

233. They may levy annually a tax on the property in said corporation assessed as aforesaid, not exceeding twenty-five cents on every one hundred dollars of the assessed value thereof, which shall be a lien on the said property, real, personal and mixed, of the taxpayers of said city, respectively, until paid, and interest shall be chargeable on such taxes after thirty days from the time