

least five days, commencing on the second Monday of May in each year, and nine hours each day, and twenty days' public notice of such sitting shall be given by advertisement in each of the newspapers of said city.

72. Whenever the mayor and city council shall levy any tax, they shall cause to be made out an alphabetical list of the persons chargeable therewith and affix the respective ^{Taxes—}how levied. sums to be collected from each person, and shall specify the amount levied for general purposes and the amount levied for interest, and the amount levied for the sinking fund provided for the redemption of the bonds and funded debt of the city as separate items, in accordance with the ordinances of said city now existing and issued, or to be issued in pursuance of any act of the Legislature, and annex to the said list a warrant to the collector to collect the same, and the said collector shall within thirty days after the receipt of such warrant and list render to each person named therein an account of his, her or their tax, and may, unless the same be paid within thirty days after the delivery of such account collect the same by distress and the sale of goods and chattels of the delinquent, and said collector shall account for the amount of such assessment with the mayor and city council, and shall make monthly returns and payments in the manner directed by said council of all taxes collected by him under penalty of double the amount thereof. And said collector shall, within one year after said warrant and list are placed in his hands, make a complete settlement of all his collections and of all the taxes levied as aforesaid, and the bond of any collector who shall not have settled as aforesaid, within one year from the time of receiving said warrant and list, shall be put in suit for the recovery of what shall be found to be due to the city. And he shall not be allowed for any insolvent or uncollectable taxes, unless the same shall have been allowed him within six months after the receipt of said warrant and list.

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 as follows: Now the condition of this obligation is such that whereas the above bound ——— has been elected Collector of 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, agreeably to the charter of the city and the ^{Tax collector—}duty of