

ordinance passed in pursuance thereof, all moneys which he shall receive on account of the city of Cumberland, then this obligation shall be void and of no effect; but otherwise it shall remain in full force and virtue in law; 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 city council upon the bond of said 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 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.

75. It shall be the duty of said collector to report to the assessment committee, from time to time, 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.

Collector to report

75 A. Said collector shall keep a cash book in which he shall enter all moneys collected by him on account of taxes. He shall also keep a book of accounts, in which shall be kept the account of each taxpayer. These books and all documents and papers belonging to his office and relating thereto shall be the property and records of the city of Cumberland, and at all times subject to the examination of the Assessment Committee. And it shall be the duty of said committee, twice in each year, at an interval of six months, to make a thorough examination of the books, accounts and papers of said collector, and to make to the council, as soon as possible thereafter, a full report of the result of said examinations.

Collector's cash book

75 B. Upon the expiration of his term of office, the collector shall deposit with the city clerk, all books and papers belonging to his office in which accounts of his collections are made and entered, and the city council shall allow said collector the original cost of said books upon presentation of the bill of purchase thereof, properly receipted, in the purchase of said books, the collector shall be limited to such books as may be actually required to faithfully comply with section 75 A and this section.

Collector's books

78. The city council are hereby authorized to pass such ordinances as they may deem necessary to provide for a