

Duty of tax collector.

Tax collector to give bond.

SEC. 123. The tax collector shall collect all taxes assessed and levied by the mayor and council. He shall keep an account of all money collected and received by him, and shall credit the same on his books to the particular head or item of expense for which the same have been levied and collected or received. He shall pay out the several sums of money which may be collected or received upon warrants as hereinafter directed, and in no case shall the collector pay out the money collected and credited for one purpose to or for any other. He shall make, under oath, quarterly reports, viz., to the first regular meeting of the mayor and council in July, October, January and April, next succeeding the date of his appointment, or any other time or times when called upon by the mayor and council, showing the condition of his receipts and expenditures, and the statement, submitted in January, shall be published by the mayor and council in one or more newspapers published in the town as they may direct. The tax collector shall give bond to the mayor and council, to be approved by them, for the faithful discharge of his duties, in such penalty as they may prescribe, not less than double the amount of the taxes levied, and shall receive such compensation for his services as the council may deem proper; such compensation, however, to be fixed at the date of his appointment, and he shall not receive any other fees or compensation, except that fixed at the date of his appointment; and any tax collector who shall violate the provisions of this section shall be liable to indictment in the circuit court for Washington county, and upon conviction shall be fined or imprisoned, or both, at the discretion of the court.

Accounts-- how passed.

SEC. 124. Accounts for expenditures for street and lighting purposes and police, shall be first passed by the board of street commissioners, and warrants for the same shall be drawn on the tax collector, signed by the president of the board and attested by the clerk. All appropriations for expenditures other than for street and lighting purposes and police, shall be passed and approved by the mayor and council, and warrants for the same drawn on the tax collector, to be signed by the mayor and attested by the clerk.

SEC. 125. No warrant shall be drawn on any tax collector after his successor shall have qualified; but