

tax cannot be made out of the personal property of such person or corporation, then the same may be collected out of the rents of his, her, their or its real estate by judgment and attachment, or the Bailiff or Collector may sell such real estate for payment of taxes by complying with the same requirements as County Collectors are directed to comply with by the general laws of this State, in order to sell real estate for the payment of State and county taxes.

SEC. 119. The Bailiff or Collector shall collect and pay over to the town Treasurer 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 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 or Council upon the bond of said Bailiff or 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 Council to recover judgment in such suit, unless the said Bailiff or Collector shall show that he has discharged his duty in such case according to law; it shall be the duty of the said Bailiff or Collector to assess from time to time, subject to an appeal to said Council, any property in said town liable to taxation and which shall come to his knowledge as having been omitted from the assessment books of said town, and all property brought into said town from time to time, and becoming liable to taxation.

Interest.

Prima facie.

SEC. 120. The Mayor and Council shall have power to provide by ordinance, for the laying out, opening, extending, widening, straighten-