

as soon as he is empowered so to do and at the expiration of his term of office, he is directed and required to deliver to his successor in office all balances of taxes due upon the levies for which he is charged, and all monies in his hands received for account of said city and also to deliver to his successor all proceedings had for the enforcement of the payments of said taxes; and the said successor, upon delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes as hereinbefore provided, and in all cases where a city treasurer has taken steps for the enforcement of the payment of said taxes and his term of office shall expire before the collection of said taxes or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same, and shall receive the commission allowed upon delinquent taxes, and is hereby clothed with all the power and authority in law had by the retired treasurer during his term of office for the purposes aforesaid.

CHAP. 127.

Payment of  
taxes to be  
enforced.

158 A. The Mayor and City Council shall annually, before the first day of July, levy such sum as they may deem sufficient to meet the running expenses of the city for the current fiscal year, and any additional sum necessary to pay interest on the debt or any other outstanding obligation of the city. They shall in no year contract a floating debt of more than one thousand dollars in excess of the levy for that year, and at no time shall the aggregate sum of said floating debt exceed five thousand dollars. Whenever they make a levy, they shall do so, item by item, specifying the department for which the levy is made and the amount to be expended thereon.

Sum of  
money to be  
levied.

158 B. Taxes shall be due as soon as they are levied, and if not paid on or before the thirty-first day of December in the year in which they are levied, shall bear interest from that date at the rate of six per centum per annum, and at any time after the second Monday in April next succeeding the date of the levy, and not before, payment may be enforced by sale as herein provided on all taxes paid after the levy and before the first day of January following. Discounts will be allowed as follows: If paid in September, five per cent.; and if paid in October, four per cent.; if paid in November, three per cent.; if paid in December, two per cent.

When taxes  
are due  
and payable.

159. Nothing in this Article shall be taken or understood as impairing the duties and obligations of collectors of city taxes heretofore appointed in regard to the levies now in their hands for collection, but such collectors shall proceed to complete such collections under the existing provisions of law as fully as if this Act had not passed.

How to be  
construed.