

CHAP. 262

advisable may provide for an annual assessment of all the property or of all the personal property in said city or of any particular class of property therein.

Levy and collect special tax.

151. The Mayor and Councilmen are hereby authorized to levy and collect a special tax not to exceed fifteen cents on the one hundred (\$100) dollars on the assessable property of the said city to meet the interest on the bonds of the said city and to provide a sinking fund for the redemption thereof at maturity.

TAXES—LIEN.

Taxes—Lien.

152. And all such taxes, when so levied, shall become from the date of the levy a lien on the property of the party against whom the said tax may be charged, whether the said party may be a corporation, co-partnership, individual, married woman, infant, insane woman, resident or non-resident of said city or otherwise.

WHEN LEVIED.

When levied.

153. The levy for taxes shall be made on or before the 15th day of June in each year, beginning with the year 1906.

TAX COLLECTOR.

Tax collector.

154. The Mayor and Councilmen shall at the first meeting in the month of May, in each year, elect a tax collector to serve until the ensuing year, or until his successor shall have been elected and qualified, in whose hands shall be placed for collection all taxes, water rents and assessments of every kind levied by said city, or under authority thereof. Immediately upon election of such tax collector he shall give a bond to the Mayor and Councilmen in the sum of eight thousand (\$8,000) dollars, with surety or sureties, to be approved by the Mayor and Councilmen, which said bond shall be liable for all taxes, water rents and assessments of all kinds placed in the hands of said collector, whether collected or not, unless he shall satisfy the Mayor and Councilmen that the same are uncollectible, and he shall make a list of such uncollectible taxes, water rents and assessments before the expiration of each year, and ask the Mayor and Councilmen to declare the same insolvent. And he shall on the tenth day of January, in the year in which he was elected, or immediately thereafter, take proceedings to collect by law all such taxes, and he shall collect