

by law all water rents and assessments remaining unpaid and placed in his hands for collection when the same shall be overdue for sixty days or more, and he shall collect all taxes and other assessments placed in his hands for collection within the year for which he shall have been appointed, and all water rents within three months after the same have been placed in his hands for collection, and shall report all collections once a month to the Mayor and Councilmen. The Mayor and Councilmen, with books and stationery, and all books, bills, accounts and papers of all kinds pertaining to his office shall be the property of the Mayor and Councilmen and shall be turned over to the committee to be appointed by the Mayor and Councilmen, to examine his accounts at the end of the year for which he shall have been elected, and any collections made or payments received on account of any bills so turned over shall be credited to him, less any expense for collecting the same, but his accounts shall be balanced by the Mayor and Councilmen at the end of the year for which he shall have been elected, and he shall render a final statement by the first day of July next after the end of his year, and his bond shall then be responsible for the amount then found to be due or uncollected by him and not allowed as insolvent by the Mayor and Councilmen; and in case the bondsmen at once pay up any deficiency, then they shall be entitled to said uncollected amounts; and all taxes levied by the Mayor and Councilmen, and all water rents and assessments for street paving, grading, improving or repairing any street, lane or alley or sidewalk of said city shall be a lien against the property of the party against whom said tax, water rent or assessment may be charged, in the same manner as above provided for taxes.

TAX LISTS.

155. Whenever a tax shall be levied it shall be the duty of the Mayor and Councilmen to have prepared in duplicate an alphabetical list of such taxes, and also of water rents, and all assessments for the tax collectors, which said list shall contain the names of all the parties to be charged, alphabetically arranged, together with the amount assessed against each party and the amount of tax, water rent or assessment chargeable against him, her, it or them, respectively, one of which said lists shall be handed to said tax