

aforesaid, the said clerk shall not be entitled to make any charge, the same being made a part of his official duties as clerk.

183. The Tax Collector shall collect and pay over to the town treasurer all taxes collected of the levy placed in his hands for collection monthly, dating from the date of said levy, and shall give bond conditioned accordingly, and on all taxes remaining unpaid after the first day of January next following the said levy he shall charge and collect interest from the said first day of January, at the rate of six per cent. per annum, to be accounted for with the tax, and in all suits by the said Mayor and Council upon the bond of the said tax 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 the Mayor and Council to receive judgment in such suits unless the said tax collector shall show that he has discharged his duty in such case according to law. It shall be the duty of said tax collector to assess from time to time, subject to an appeal to said Mayor and 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 coming into said town from time to time, and becoming liable to taxation; and provided further, that this Act shall not affect the right of any present or past collector or bailiff from collecting any past due taxes placed in his hands under the then existing law.

195A. The Treasurer shall, before he enters upon his duties, execute a bond as required by the ordinances of the corporation and shall take the same oath which is prescribed for members of the Town Council. He shall have the custody of all corporation funds and shall receive, disburse and report the same in such manner as may be prescribed by ordinance, and shall keep a true and accurate account of all financial transactions of his office. The treasurer shall receive for his services the sum of one hundred dollars per year.

195B. The Tax Collector, before entering upon his duties, shall execute a bond as required by the ordinance of the town, and shall take the same oath prescribed for the members of the council. He shall collect all taxes and other claims which may be due the corporation and shall pay over and account for the same at such time and in such manner as may be prescribed by law or the ordinances made in pursuance thereof. He shall