

appropriation was made. Upon the receipt of said Auditor's statement as above set out, it shall be the duty of the said Mayor and City Council to call a special meeting for the purpose of considering the same and fixing the tax rate for the current year, and within two weeks after said tax rate is fixed, the City Auditor shall calculate the amount of tax due on each assessment in the tax ledger and place the same in the hands of the City Tax Collector, together with the warrant to collect the same.

61. The said Mayor and City Council shall pass ordinances fixing the tax rate for the current year not later than May 25th in each year.

62. The said collector shall within thirty days after the receipt of such warrant and list, render to each person named therein an account of his, her or their tax; and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and the sale of goods and chattels of the delinquent, and said collector shall account for the amount of such assessment with the Mayor and City Council and shall make monthly returns and payments in the manner directed by said Council of all taxes collected by him under the penalty of double the amount thereof, and the said collector shall, within one year after said warrant and list are placed in his hands make a complete settlement of all his collections and of all the taxes levied as aforesaid. And the bond of any collector who shall not have settled as aforesaid, within one year from the time of receiving said warrant and list, shall be put in suit for recovery of what shall be found to be due to the city. And he shall not be allowed for any insolvent or uncollectable taxes, unless the same shall have been allowed him within six months after the receipt of said warrant and list.

63. All taxes levied by said Mayor and City Council for the general purpose of said city, or for the payments of interests or for the sinking fund provided for the redemption of the bonds and funded indebtedness of the city, now issued, or hereinafter to be issued in pursuance of any Act of the Legislature, and all water rents charged by said city for the use of water from its water works, shall be a lien upon the property of the party or parties against whom said tax or water rents may be charged, whether such person be a resident or non-resident of the city, whether adult or infant, non compos, femme covert, or otherwise, and if such tax or water rents cannot be