

chargeable therewith, and affix the respective sums to be collected from each person, and shall specify the amount levied for general purposes and the amount levied for interest, and the amount levied for the sinking fund provided for the redemption of the bonds and funded debt of the city, as separate items, in accordance with the ordinances of said city now existing, and issued, or to be issued in pursuance of any act of the legislature, and annex to the said list a warrant to the collector to collect the same; and 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 or her 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 the goods and chattels of the delinquent; and the 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 penalty of double the amount thereof.

1882, ch. 360.

**73.** All taxes levied by said mayor and city council for the general purposes of said city, or for the payment of interest or for the sinking fund provided for the redemption of the bonds and funded indebtedness of the city, now issued, or hereafter 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 rent may be charged, whether such person be a resident or non-resident of the city, whether adult or infant, *non compos*, *feme covert*, or otherwise; and if such tax or water rent cannot be made out of the personal property of such person, then the same may be collected out of the rents of his or her real estate, by judgment and attachment, or the collector may sell real estate for payment of taxes or water rent due thereon, by complying with the same requirements as county collectors are directed to comply with by the code of public general laws, in order to sell real estate for the payment of State and county taxes.