

whether adult, infant, *non compos*, *feme covert* or otherwise; and if said tax cannot be made out of the personal property of said person, then the same may be collected out of the rents of his, her or their real property by judgment and attachment, or the collector may sell real estate for payment of taxes due thereon by complying with same requirements as county collectors are directed to comply with by the General Laws of this State, in order to sell real estate for the payment of State and county taxes.

51. The collector shall collect and pay over to the city treasurer of said city at least twenty-five per centum of the levy placed in his hands for collection quarterly, dating from the date of said levy, and shall give bond conditioned accordingly; and on all taxes remaining unpaid for sixty days after the same shall have been levied he shall charge and collect interest from the date of levy at the rate of six per cent. per annum, to be accounted for with the tax; and said collector shall also collect all water rents due said city, and shall receive for the collection thereof the same per centage as shall be allowed him for the collection of city taxes; and in all suits by the said Mayor and City Council upon the bond of said collector for any neglect of duty, or for his default in not collecting any tax or water rent placed in his hands according to law, or for a 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 said Mayor and City Council to recover judgment in such suit, unless the said collector shall show that he has discharged his duty in such case according to law.

Collector to give bond.

Collect water rents.

52. It shall be the duty of said collector to assess from time to time, subject to an appeal to said City Council, any property in said city liable to taxation, and which shall come to his knowledge as having been omitted from the assessment books of said city, and all property brought into said city from time to time and becoming subject to taxation.

Assess all property.

53. Said Mayor and City Council shall have the power to make contracts, exempting from city taxation the real and personal property or capital stock of any manufacturing company or enterprise de-

Power to exempt.