

pleasure. The Mayor shall receive one hundred and fifty dollars per annum as his salary, and Councilmen shall receive two dollars and fifty cents per day each for every day they may be in session or actually engaged in attending to their public duties.

CHAP. 88.

Section 147. Whenever they shall levy a tax, the Mayor and Councilmen shall make out an alphabetical list of the persons chargeable therewith, and shall fix the respective sums to be collected from each person, and annex to said list a warrant to the collector to collect the same.

Tax list to be made out.

Section 148. The collector, within ten days after the receipt of such warrant and list, shall render to each person named therein an account of his tax, and unless the same be paid within three months after the date of the levy, may collect the same as provided by section 150 of this article; and all assessments, rents and charges made by said Mayor and Councilmen for the use of water supplied by them are hereby made a lien upon the real estate upon which said water is used, of equal rank with other corporate taxes, and shall be collected as such taxes are authorized to be collected under said section 150 of said article.

Account of taxes to be rendered.

Section 149. The collector shall account for the amount of such assessments in the manner provided for by chapter 639 of the Acts of 1900; and on all taxes remaining unpaid for three months after the same shall have been levied he shall charge and collect interest from the date of the levy at the rate of six per centum per annum, to be accounted for with the tax; and in all suits by the Mayor and Councilmen upon the bond of said collector for any neglect of duty, or for 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 Councilmen to recover judgment in such suit unless said collector shall show that he has discharged his duty in such case according to law.

Collector to account for amount of assessments.

Section 153. The Mayor and Councilmen shall have full power and authority to grade, curb and pave or repair or cause to be graded, curbed and paved or repaired all sidewalks, gutters, ditches and sewers which in their judgment the public convenience may require, and from time to time, if necessary, to change or alter the grade of such sidewalks, gutters, ditches and sewers, and to repave or repair the same whenever they may require it, and to collect the expense of grading, curbing and paving or otherwise improving the same as hereinafter provided; they shall also have power to grade and pave all the streets, lanes and alleys of said town, and to pay the expense

Authorized to grade, pave, curb and repair where necessary.