

may be, a statement, that he has made the levy upon all the property therein assessed, the taxes upon which have not been paid, and shall immediately ascertain the total amount of taxes then delinquent, and he shall immediately enter in a book, to be styled "The Delinquent Tax List," a list of all persons and property then owing taxes, in the manner entered in the assessment roll, to which the Tax Collector shall append his certificate, and in said certificate he shall set forth that the persons and property set forth in said delinquent list have not paid the taxes therein assessed, and that all those having paid taxes have been duly marked on the assessment roll "paid," and he shall certify the same, by his oath, before the Clerk of the city, who, for all purposes connected with city offices and business, is hereby authorized to administer oaths; which delinquent tax list, certificate and oath, shall be completed, and the same delivered, together with the assessment roll, or duplicate, as the case may be, by the first Monday in December, to the City Clerk, and, after the third Monday in November, the Tax Collector shall receive no taxes.

SEC. 27. The Tax Collector shall, on the first Monday of each month, and oftener, if required by the City Council, pay over to the City Treasurer, all the moneys collected by him for taxes, and shall take the City Treasurer's receipt for the same, and he shall, at the same time, deliver to the Clerk of the city, a true, full, and correct account of all his transactions and receipts since his last settlement, as Tax Collector, made with the Treasurer, but he may retain duplicates of his receipts, in which statement he may set forth that all the money collected by him as Tax Collector has been paid to the Treasurer, and the Clerk shall file the same. On the first Monday of December, in each year, the Tax Collector shall attend at the office of the City Clerk, and they shall carefully examine the assessment roll, and if there be a duplicate, compare it with the original, and they shall foot up the taxes which are not marked "paid," and deduct said amount from the whole amount of taxes, and the Clerk shall credit the Tax Collector with the amount of the delinquent taxes, and