

of the amount so charged against him, and the amount of said bill shall, at the beginning of the second year of the said term, be placed in his hands and charged to him under his bond as delinquent taxes, to be collected by him as such; and it is further provided that the said treasurer shall within one month after the expiration of his term of office make a full settlement of all moneys received by him, and upon failure to do so his bond shall be put in suit.

**Duties of.** 21. The treasurer of said town shall be collector of taxes for the town, with the power and authority to receive and collect all taxes levied annually by the Mayor and Common Council of the town, by distress or levy and sale upon real or personal property of the delinquent.

**Compensation** 22. And the said treasurer shall receive, as a full compensation for the discharge of his duty, a sum not to exceed five per centum of his collections in any one year.

**Power to levy taxes.** 23. The Mayor and Common Council shall have the power to levy and collect taxes in the town not exceeding for general purposes in any one year forty (40) cents on each one hundred dollars of assessable property; the levy shall be made on or before the thirtieth day of June of each year, and all taxes so levied shall be a lien on any and all property of the person against whom it may be levied.

**Election of town clerk.**  
**Duties of.** 24. There shall be elected annually in the same manner and possessing the same qualifications as the Mayor, one person as clerk of said town, whose duties and compensation shall be prescribed and regulated by the Mayor and Common Council, and the said clerk, within sixty days after the completion of the assessment or the rate of tax, is to deliver to the treasurer a fair copy thereof, and the said treasurer shall collect the same as hereinafter provided; and the bond of the said treasurer shall be liable for all sums of money that shall appear to be due on account of taxes, as aforesaid, until the same shall have been accounted for and paid over according to law; provided, that the said Mayor and Common Council may deduct from the said sums all amounts that shall appear to them as uncollectible; and said treasurer shall be entitled to such commissions on the amount of taxes and other moneys received or collected by him as the said Mayor and Common Council may think proper, not exceeding 5 per centum., and the taxes so levied shall be due and in arrear in the first day of November succeeding their levy; and it shall be the duty of the Mayor and Common Council to direct and order the treasurer to enforce the payment of all taxes, except such as shall be uncollectible within one year of their levy.