

and upon the qualification of his successor any balance in his hands shall be by him paid over to such successor.

SEC. 27. The treasurer of said town shall be collector of taxes for the town with 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.

SEC. 28. 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.

SEC. 29. The Mayor and the Common Council shall have the power to levy and collect taxes in the town, not exceeding for general purposes in any one year twenty-five cents (\$.25) on each one hundred dollars of assessable property, the levy shall be made on or before the first day of November 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.

SEC. 30. There shall be elected annually by the Mayor and Common Council one person as clerk of said town, whose duties and compensation shall be prescribed and regulated by the Mayor and Common Council, to hold office from the first day of June for one year, and the said clerk within thirty days after the completion of the assessment and the fixing of the rate of tax is to deliver to the treasurer as fair a copy, 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 sum all amounts that shall appear to them as uncollectible, and said treasurer shall be entitled to such commission, on the amount of taxes and other moneys received or collected by him, as the Mayor and Common Council may think proper, not exceeding five per centum, and the taxes so levied shall be due as soon as levied and shall be in arrears on the first day of February succeeding their levy; and shall bear interest at six per cent. therefrom, 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.

SEC. 31. The treasurer immediately upon receiving the assessment and rate of taxes shall give notice posted in not less than three public places in the town and by two weekly inser-