

1916, ch. 680, sec. 40.

43. The real estate of a delinquent taxpayer may be sold for the payment of town taxes, whether there be personal property or not.

1916, ch. 680, sec. 41.

44. The said treasurer shall, at the expiration of his term of office, make a full settlement with the said Town Commissioners of all taxes then remaining in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim a credit shall be presented to the said Commissioners before or at the time above specified for final settlement and not afterwards, and in no case shall said Commissioners allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced, under oath, that said bills cannot be collected, and the said treasurer is required to enforce payment of all taxes by the sale as herein provided for all property upon which taxes are in arrears as soon as he is empowered so to do, and at the expiration of his term of office he is directed and required to deliver to his successor in office all balances of taxes due upon the levies for which he is charged, and also to deliver to him all proceedings had for the enforcement of the payment of said taxes, and the said successor, upon the delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes, as hereinbefore provided; and in all cases where a treasurer has taken steps for the enforcement of the payment of taxes and his term shall expire, or he shall vacate his office for any reason before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes and to collect the same, and is hereby clothed with all powers and authority in law had by the retired treasurer for that purpose.

1916, ch. 680, sec. 42.

45. The said treasurer shall receive a compensation for his services under the provisions of this Act and any amendments thereof in addition to his fees for making assessments and sales, a commission of five per cent. on the amount of taxes, dues, fines and licenses collected by him.

1916, ch. 680, sec. 43.

46. The Town Commissioners of Aberdeen shall designate a depository for all moneys belonging to said town, and it shall be the duty of said treasurer to deposit each day in said depository his collections from any source whatsoever to the credit of the town of Aberdeen, and to disburse the same upon the written order of said Town Commissioners and not otherwise.

1916, ch. 680, sec. 44.

47. The treasurer appointed under the provisions of this Act shall have full power and authority to collect any and all taxes due and in arrears and remaining unpaid for any year or years prior to the year 1904, and the same to be collected by him in the manner provided for the col-