

bond in such penalty as shall be named by the Mayor and Common Council for the faithful performance of his duties hereunder, to the Mayor and Common Council, and the said bond shall be recorded among the records of the said corporation. Said treasurer shall qualify, and enter upon the duties of his office on or before the first Monday in June succeeding his election, and the failure to qualify within the time herein specified shall be deemed a refusal to accept the office; in which case, as in the case of death, resignation or refusal to act, some person having the qualifications referred to above shall be elected to his place and stead by the Mayor and a majority vote of the Common Councilmen elected, provided that if at the expiration of first year of the term of said treasurer and before the tax bills for the next year are placed in his hands, he shall make a full and complete settlement of all money received by him and shall report the amount of and return all bills for taxes which are delinquent tax bills, and insolvencies as provided herein; he may be relieved of the amount so charged against him by the Mayor and Common Council, and the amount of tax bills shall at the beginning of the second year of 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 the failure to do this his bond shall be put in suit. All moneys collected or received hereunder by said treasurer shall be disbursed by him upon the orders of the Mayor and Common Council in accordance with the ordinances or regulations adopted by them respecting such disbursements and upon the qualification of his successor any balance in his hands shall be by him paid over to such successor.

1922, ch. 52, sec. 27.

**169.** 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.

1922, ch. 52, sec. 28.

**170.** And the said treasurer shall receive as a full compensation for the discharge of his duty a sum of one hundred dollars per annum.

1922, ch. 52, sec. 29.

**171.** 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 the sum hereinbefore provided. The levy shall be made during the month of May each year, or as soon thereafter as possible, and all taxes so levied shall be a lien on any and all property and estate of the person against whom it may be levied. The taxes so levied shall be overdue and in arrears on the first day of October succeeding their levy; provided, that in the event the tax levied against any property is not paid on or before the 31st day of December of such year next after the same