

in any one year, which tax shall be collected by a person appointed by said commissioners.

Ibid. s. 3.
Tax on dogs.

229. The commissioners are authorized to levy such a tax on dogs as in their judgment may seem proper, and are hereby empowered to direct the officer appointed to preserve the peace of said town to kill any dog for which no owner can be found, and also any dog whose owner has failed, for thirty days after personal notice of the tax due, to pay the same.

Ibid. s. 4.
Collector may
distrain for
taxes.

230. The person appointed to collect the taxes shall have power to collect the same by distress upon either personal or real property, but before making such distress shall leave with the party by whom the taxes are to be paid, or at his usual place of abode, or on the premises, if the party does not reside in town, a statement showing the amount of taxes due thereon, with a notice thereto annexed that unless the taxes are paid within thirty days thereafter, the collector will proceed by way of distress to collect the same.

Notice.

Ibid. s. 5.
If tax not paid,
property may
be sold.

231. If after giving the thirty days notice as directed in the preceding section, the said taxes are not paid, the collector shall levy upon either the real or personal property of the delinquent, and sell the same at public sale, either on the premises or at some public place in said town, having first given twenty days notice in writing or print of the time and place of said sale, said notice to be posted at the court-house door and two other public places in said town. The collector shall sell so much of said property as may be necessary to pay the amount of taxes due from such delinquent, with the interest thereon, together with the costs incurred by said collector, and shall, if it be real estate, convey the same to the purchaser upon payment of the purchase money, and shall pay any amount over and above the taxes, interest and costs for which the property may sell to the party for whose taxes the property is sold.

Notice.

Duties of collector.

Ibid. s. 6.
Quorum.

232. A majority of the commissioners shall constitute a quorum for the transaction of business, and shall at their first meeting, which shall not be more than