

sale of the goods and chattels of the delinquent, by advertisement in four public places in the said town; or, if there be no goods and chattels, by sale of his real estate, and then his mode of procedure shall conform to the existing laws governing the sale of real or leasehold estate for county and States taxes; and the bailiff or bailiffs shall, within four months after the receipt of said warrant and list, account for and pay the sum collected, to the commissioners, under a penalty of twenty-five dollars in each case; all taxes levied as aforesaid shall bear interest after four months from the date when the tax list is placed in the hands of the bailiff or bailiffs for collection; and the bailiff or bailiffs shall collect and pay over any levy placed in his or their hands, within four months after the receipt of said warrant and list, and upon his or their failure to do so his or their bond shall at once be put in suit.

1884, ch. 520.

**155.** Any person who shall pay his taxes levied as aforesaid within thirty days after the tax list is placed in the hands of the bailiff for collection, shall be entitled to a discount of five per cent. thereon, which discount shall be allowed the bailiff in his settlement with the commissioners.

Ibid.

**156.** The tenant or occupant of any house or parcel of land in said town shall be chargeable with the taxes thereon, and may collect the same from the owner, or deduct the same from the rent due or to become due, and shall be entitled to a credit to that extent on his rent.

Ibid.

**157.** The commissioners may assess and levy a tax, not exceeding two dollars each, for any dog belonging to or kept by any of the inhabitants of the town, to be recovered and collected as other taxes, and may compel the bailiff to kill any dog within the town whose owner cannot be ascertained, or whose ostensible owner shall fail to pay, or evade the payment of the said tax; and they shall adopt such by-laws as will effectually enforce the provisions of this section.