

1886, ch. 424.

166. Whenever they shall levy a tax they shall cause to be made out an alphabetical list of the persons charged therewith, and to be affixed thereto the respective sums to be collected from such persons and a warrant to the treasurer to collect the same.

Ibid.

167. Within ten days after the receipt of such list and warrant the treasurer shall render to each person named therein an account or tax bill, showing the amount due by him, if he be a resident of the town, and if he be a non-resident and in consequence thereof cannot be conveniently served with said account or tax bill, the treasurer shall give public notice of such account or tax bill, and unless the same be paid within one hundred and twenty days after the delivery or publication of such account, may collect the same with all costs, by distress and sale of the real and personal property of the delinquent, at public auction, after giving at least ten days' public notice of such sale in some newspaper published in said county.

Ibid.

168. The president of the commissioners shall execute and deliver to the purchaser a deed of the real property so sold, and the said deed shall convey to the purchaser the said property, and shall be presumptive evidence that all the requirements of the law have been complied with in making such sale and deed; but the delinquent taxpayer shall have the right to redeem at any time within two years, by paying the unpaid taxes and costs, with legal interest, and a penalty of ten per cent. thereon.

Ibid.

169. The treasurer shall make all collections of taxes and receive all money paid for the use and benefit of said corporation; he shall keep an account of the receipts and disbursements of the funds of the corporation in a well-bound book, to be provided by the commissioners for that purpose, and shall render an account to them when required, for all moneys received by him, and shall promptly pay to their order, under such regulations as they may prescribe, all sums of money so received by him; he shall receive