

1878, ch. 468.

**220.** On the first Monday in May in each and every second year, accounting from the year eighteen hundred and seventy-eight, one person, a legal voter in said town, shall be chosen by the voters of said town as treasurer of said corporation, to serve for two years, and until his successor shall qualify, whose duty it shall be to 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 annually or oftener, if required, to render to the commissioners an account thereof; but before said treasurer shall enter upon the duties of his office, he shall give bond, payable to said commissioners, in such penalty as they may fix, with securities to be approved by them, conditioned that he will well and faithfully account for all monies paid over to him by the bailiff of said town, or any other person, for the use and benefit of said corporation, and that he will also well and truly pay to the order of said commissioners all sums of money so received by him, and the said bond shall be recorded among the records of said corporation; and the said treasurer shall qualify and enter upon the duties of his office on or before the first Monday in June succeeding his election, and a failure to qualify within the time herein specified shall be deemed a refusal to accept the office, whereupon the commissioners shall order a new election to fill the vacancy; and it shall be the duty of the commissioners to cause to be issued a certificate of election to the person receiving the highest number of votes for treasurer of said town; and in case of a tie vote, the commissioners shall order a new election.

Ibid.

**221.** The treasurer of the town shall be the collector of taxes for the town, with power and authority to receive and collect all taxes levied annually by the commissioners of the town, by distress, or levy and sale, upon either real or personal property of the delinquent.

Ibid.

**222.** The commissioners shall have power to levy and collect taxes in the town, not exceeding in any one year twenty cents in the one hundred dollars worth of assessable property, which said