

tax shall be levied during the month of June in each year; and the taxes so levied shall be considered due and in arrear on the first day of January succeeding the date of their levy; and it shall be the duty of the commissioners to direct and order the treasurer of said town to enforce the payment of said taxes, except such as they may deem uncollectible, within twelve months from the date of the levy in each current year.

1878, ch. 468.

223. It shall be the duty of the clerk of the commissioners, within thirty days after the completion of the assessment or the rate of tax, to deliver to the treasurer a fair copy thereof, and the treasurer shall collect the same as hereinafter provided; and the bond of the said treasurer shall be liable for all sums of money that shall appear to be due on account of taxes as aforesaid, until the same shall have been accounted for and paid over according to law; provided, that the said commissioners may deduct from the said sums all amounts that shall appear to them as uncollectible; and said treasurer shall be entitled to such commissions on the amount of taxes received or collected by him as the said commissioners may think proper, not exceeding ten per cent.

Ibid.

224. The treasurer, immediately upon receiving the assessment or rate of tax, shall give notice, posted in not less than three public places in the town, of the time when, and place where he will be collecting and receiving the same; and after he has given the notice as directed by this section, and delivered the tax bills to the parties in whose name they are assessed, or at their usual place of abode, or on the premises, then as to all those who fail to pay their taxes on or before the same are due and in arrear as prescribed by this sub-title of this article, it shall only be necessary for him, after obtaining an order from the commissioners, authorizing him to sell real or personal property, to proceed to execute, either real or personal property, for the payment of any taxes then remaining due and unpaid, it being the intent and meaning of this sub-title of this article to require all persons, body politic and corporate, owing taxes to the town, to pay the same to the treasurer at such place and times as he may designate in said town.