1878, ch. 468.

225. Upon receiving an order from the commissioners to enforce the payment of unpaid taxes, he 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, he will proceed by way of distress or levy, to collect the same.

Ibid.

226. If, after giving the thirty days' notice, as directed in the preceding section, the said taxes shall not be paid, the treasurer 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 in not less than three public places in said town. The treasurer shall sell so much of said property as may be necessary to pay the amount of taxes due from such delin_ quent, with the costs incurred by said treasurer, 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 and costs, for which the property may sell, to the party for whose taxes the property is sold; and the said treasurer shall be entitled as his cost to fifty cents on each and every levy so made, and the poundage fees allowed to sheriffs on executions.

Ibid.

227. He shall be allowed the term of one year after the expiration of the time for which he was elected, to collect and render his accounts of all balances due him, in the same manner as he could collect the same before the expiration of his term of office; and if any treasurer shall fail to account and pay over the money he has collected, or ought to have collected, within the time required by law, his bond may be put in suit, and he shall be chargeable with interest from the time the money ought to have been paid.