

taxes shall be paid within twenty days after such account shall have been received, the bailiff may collect the same by distress and sale of the goods and chattels of the delinquent, after advertisement in four public places in said town, or if there be no goods and chattels, by sale of his real estate, and then his rights, duties and mode of procedure shall conform to the existing laws governing the sale of real or leasehold estate for county and State taxes in Somerset county; but the said bailiff shall not be required to give a satisfactory bond as collector of taxes, but his bond as bailiff shall be conditioned for the performance of his duties in collecting the town taxes; and each bailiff shall, within four months after the receipt of the said warrant and list, account for and pay the sums collected, to the commissioners, and in default of so doing, his bond shall be responsible for all sums not collected or allowed to be insolvent; but the said town commissioners shall have power to change from time to time the rights, duties and modes of proceeding of said bailiff in collecting taxes as aforesaid.

1886, ch. 506.

**75.** 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 centum thereon, which discount shall be allowed to the bailiff in his settlement with the commissioners.

Ibid.

**76.** All taxes as aforesaid shall bear interest after four months from the date when the tax list is placed in the hands of the bailiff for collection, and every bailiff shall collect and pay over any levy placed in his hands within four months after the receipt of said warrant and list, and upon his failure to do so, his bond shall at once be put in suit.

Ibid.

**77.** The tenant or occupant of any house or parcel of ground 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.