

therewith, and shall affix the respective sums to be collected from each person, and annex to the said list a warrant to the bailiff to collect the same.

1870, ch. 77.

**148.** The bailiff, within ten days after the receipt of such warrant and list, shall render to each person named therein, an account of his tax, and unless the same be paid within thirty days after the delivery of such account, may collect the same by distress and sale of the goods and chattels of the delinquent.

1888, ch. 136.

**149.** The bailiff shall account for the amount of such assessment within three months from the receipt of such warrant, and list and pay the sums collected under penalty of double the amount thereof to the treasurer of the town, and on all taxes remaining unpaid for three months after the same shall have been levied, he shall charge and collect interest from the date of the levy at the rate of six per cent. per annum, to be accounted for with the tax; and in all suits by the mayor and councilmen upon the bond of said bailiff, for any neglect of duty, or for his default for not collecting any tax placed in his hands, according to law, or for breach of his duty in not paying over money collected by him, proof of the delivery of the levy list shall be sufficient *prima facie* evidence to entitle the mayor and councilmen to recover judgment in such suit, unless said bailiff shall show that he has discharged his duty in such case according to law.

Ibid.

**150.** All taxes levied by the mayor and councilmen for the general purposes of the corporation shall be a lien upon the property of the party against whom said tax may be charged, whether such person be a resident or non-resident of said town, whether adult or infant, *non compos*, *feme covert* or otherwise; and said tax may be collected by judgment or attachment, or the collector may sell real estate for payment of taxes due thereon, by complying with the same requirements that county collectors are directed to comply with by the public general laws of this State, in order to sell real estate for the payment of State and county