

1886, ch. 340.

**121.** On the first day of January in each year taxes shall be deemed in arrear, and upon all taxes remaining unpaid after that time interest shall be charged and collected from the date when they shall have been due and payable; and immediately after the first day of January the treasurer shall cause notice to be given to each delinquent showing the amount of his assessment, the taxes due thereon, and the charges that have been added, and warning said delinquent that unless settlement in full be made before the first day of April ensuing, the property so assessed and taxed will be levied on, advertised and sold, according to the provisions of the code of public general laws; and all tax bills unpaid on the first day of April in each year shall be placed in the hands of the sheriff of the county, who shall proceed to seize the property on which said taxes are due and dispose of the same to pay said taxes and charges thereon and all costs of sale; and for this purpose the sheriff is clothed with all the powers possessed by collectors of taxes under the provisions of the code of public general laws; and the sheriff shall report to the treasurer, before the first day of June in each year, all collections made by him; provided, that if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrear, charges thereon, and the cost of advertising and sale as required by the code of public general laws, then a less expensive method of advertising and sale shall be adopted; provided, however, that at least three public notices of said sale shall be posted in the district in which the delinquent resides or his property is located, not less than ten days prior to the sale; and the treasurer shall close the tax account each year, on or before the second Tuesday in June, and shall compel the settlement of all claims in full on or before that date.

1866, ch. 340. 1888, ch. 115.

**122.** Should the county commissioners for any reason be prevented from appointing a treasurer at their regular meeting in the month of April in any year, they may afterward appoint a treasurer for the remainder of the current term; should the person appointed treasurer by said commissioners at any time fail to qualify as such within ten days after such appointment, or should any vacancy occur in the office of treasurer of said county at any