

the amount of said bills shall at the beginning of the second year of the said term be placed in his hands and charged to him under his bond as delinquent taxes, to be collected by him as such; and it is further provided, that the said treasurer shall in one month after the expiration of his term of office make a full settlement of all moneys received by him, and upon failure to do so, his bond shall be put in suit.

Collector. SEC. 221. The treasurer of the town shall be collector of taxes for the town with power and authority to receive and collect all taxes levied annually by the mayor and city council of the town, by distress or levy and sale upon either real or personal property of the delinquent.

Taxes. SEC. 222. The mayor and city council shall have power to levy and collect taxes in the town not exceeding for general purposes in any one year, twenty cents on each one hundred dollars of assessable property, and shall also levy the taxes required by section two hundred and forty-three of this article, to meet the interest and redeem the bonds issued under the act of eighteen hundred and eighty-eight, all of which taxes shall be levied during the month of May in each and every year; and the taxes so levied shall be due and in arrear on the first day of October succeeding their levy; and it shall be the duty of the mayor and city council to direct and order the treasurer to enforce the payment of said taxes, except such as shall be uncollectible, within one year of their levy.

To be due. SEC. 223. It shall be the duty of the clerk 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 mayor and city council 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 and other moneys received or collected by him as the said mayor and city council may think proper, not exceeding ten per cent.

Notice. SEC. 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 the places 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