

direct and order the treasurer of said town to enforce the payment of said taxes within twelve months from the date of the levy in each current year, except such as they may deem uncollectable.

SEC. 39. *And be it enacted*, That it shall be the duty of the clerk of the commissioners 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 commissioners may deduct from the said sums all amounts that to them shall appear as uncollectable, and said treasurer shall be entitled to said commissions on the amount of taxes received or collected by him as the said commissioners may think proper, not exceeding ten per cent.

Clerk to deliver copy.

SEC. 40. *And be it enacted*, That 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 and place where he will be collecting and receiving the same, and after the treasurer has given the notice as directed by this section, and delivered the tax bills to the parties in whose name it is assessed, or at his usual place of abode, or on the premises, then all those who fail to pay their taxes on or before the same is due and in arrears as prescribed by this act, it shall only be necessary for him, after obtaining an order from the commissioner, authorizing him to sell real or personal property, to proceed to execute, or have executed, either real or personal property for the payment of any taxes then remaining due and unpaid, it being the intent and meaning of this act to require all persons, body politic and corporate owing taxes to said town, to pay the same to the treasurer at such a place and times as he may designate in said town.

Give public notice.

Intent and meaning.

SEC. 41. *And be it enacted*, That the treasurer, upon receiving an order from the commissioners to enforce the payment of unpaid taxes, shall, before