

making such execution, leave with the party by whom the taxes are to be paid, or at his usual place of abode, or on the premises, if the party does not reside in town, a statement showing the amount of taxes due thereon, with a notice thereto annexed that unless the taxes are paid within thirty days thereafter he will proceed by ways of distress or levy to collect the same.

Statement of taxes due.

SEC. 42. *And be it enacted*, That if after giving the thirty days' notice, as directed in the preceding section, the said taxes are not paid, the treasurer shall levy upon either the real or personal property of the delinquent, and sell the same at public sale, either on the premises or at some public place in said town, having first given twenty days' notice in writing or print of the time and place of said sale, said notice to be posted in not less than three public places in said town. The treasurer shall sell so much of said property as may be necessary to pay the amount of taxes due from such delinquent, with the cost incurred by said treasurer, and shall, if it be real estate, convey the same to the purchaser upon payment of the purchase money, and shall pay any amount over and above the taxes and costs, for which the property may sell, to the party for whose taxes the property is sold; and the said treasurer shall be entitled as his cost to fifty cents on each and every levy so made, and the poundage fees allowed to sheriffs on executions.

May sell at public sale.

Poundage fees allowed.

SEC. 43. *And be it enacted*, That every treasurer shall be allowed the term of one year after the expiration of the time for which he was elected to collect and render his accounts of all balances due him, in the same manner as he could collect the same before the expiration of his term of office; and if any treasurer shall fail to account and pay over the money he has collected, or ought to have collected, within the time required by law, his bond may be put in suit, and he shall be chargeable with interest from the time the money ought to have been paid.

Time allowed for settling.

SEC. 44. *And be it enacted*, That the Commissioners of Laurel may purchase and hold any property, real, personal or mixed, and dispose of the same for benefit of said town.

Commissioners may purchase.