

Commissioners from the assessment and valuation so as aforesaid made, and such appeal shall be heard by the said Board of Commissioners at such times as they may specify, by public notice of the days and dates of such appeals. The Commissioners may also appoint a Collector of Taxes, who shall give bond for the faithful performance of his duties; and said Collector shall pay over to the Treasurer of said Board of Commissioners at the end of each month all money collected during the month. The Collector of said town shall in each year allow a discount of five per cent on all taxes levied under this section, paid on or before August 31st, four per cent on all taxes paid in September; three per cent on all taxes paid in October; two per cent on all taxes paid in November; and one per cent on all taxes paid in December. On the first day of January in each year taxes shall be deemed to be in arrears, and interest shall be charged and collected from August the first of the previous year until paid; and immediately after the first day of January the Collector of Taxes shall deliver to each delinquent who has not prior thereto received the same, an account of his assessment and the taxes and interest due them, with a notice and warning thereto attached, that unless payment be made in full within thirty days from the delivery of said notice the same will be collected by a process of law; and the Collector may at any time between the first day of January and the first day of April proceed to seize, levy upon and sell the property of said delinquents, or so much thereof as may be necessary to pay said taxes with interest and costs thereon, and also to pay the taxes levied under Section 160 of this Article, according to the provisions of the Code of Public General Laws relating thereto; and on the first day of April of each year the Collector shall immediately proceed to collect all unpaid tax bills by seizing, levying upon, advertising and selling said property, or so much thereof as may be necessary to pay said taxes, together with interest, charges and costs of sale, and for this purpose the said Collector is hereby clothed with all the power and authority possessed by Collectors of Taxes under the Code of Public General Laws; and the said Collector shall report and pay over to the Treasurer of the Board of Commissioners of the said town before the first day of June in each year all taxes collected by him from said delinquents.