

levy thereof and will be in arrears and subject to a penalty of one per centum per month if not paid on or before September 30th next succeeding the date of levy, and on the first day of November following the town Treasurer shall certify to the Mayor and Council a list of all delinquent taxes and upon receipt of such list the Mayor and Council may direct an order to the Town Treasurer authorizing him to sell real or personal property, to proceed to execute, real or personal property, for the payment of any taxes then remaining due and unpaid, it being the intent and meaning of this section to require all persons, body politic and corporate, owing taxes to the town to pay the same to the town Clerk at such place and times as may be designated.

(b) Upon receiving an order from the Mayor and Council to enforce the payment of unpaid taxes, he shall 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 way of distress or levy to collect the same.

(c) Tax Sales—Deeds. If, after giving thirty days' notice, as directed in this section, the said taxes shall not be 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 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 costs 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 one dollar on each and every levy so made.

Sub-Section 18A. The Mayor and Common Council shall cause to be constructed in such cases as they may determine to be necessary for the public benefit, and for the interest of the abutting owners, sidewalks, curbs, gutters and roadbed and street improvements, in any of the streets of said town, the sidewalks including curbs, to be of such width as may be deter-