

70. That it shall be the duty of the Town Treasurer to collect and receive all taxes and other moneys of, and due to, said Town.

That said Town Treasurer shall deposit all Town funds coming into his hands, together with all interest thereon, in such depository as the Mayor and Council may select.

That said Town Treasurer shall not disburse or dispose of any of the Town funds coming into his hands as such except upon check duly signed by him as Treasurer and countersigned by the Mayor, pursuant to a resolution of the Mayor and Town Council.

That whenever the Mayor and Council shall levy a tax they shall cause to be made an alphabetical list of the persons charged therewith and shall affix thereto the respective sums to be collected from such persons and a warrant to the Treasurer to collect the same.

The Treasurer shall, within ten days after receipt of such list, render to such person named therein an account or tax bill showing the amount due by him, if he be a resident of the town, and if he be a non-resident, and in consequence thereof cannot be served with said account, or tax bill, a copy of same shall be left upon the premises taxed.

All taxes levied on real estate or other property shall be due on the first day of July next succeeding their levy, and shall bear legal interest from that date. On such as remain unpaid after the first day of November following, there shall accrue, in addition to said interest, a penalty of one-half of one per cent for each whole month that may elapse thereafter until paid, or sale for default shall have been finally ratified by the Court.

The Treasurer shall be the collector of all taxes levied, and shall have full power to enforce payment thereof by the sale of the property liable therefor and to convey a good title to any such property sold by him.

70A. The Treasurer shall prepare, after the first day of February in each year, a list of all taxes in default, not paid within two years from the date made by said Mayor and Council, upon real estate within the corporate limits of the town, commencing with the tax year succeeding the adoption of this Charter. Said list shall set out respectively the name or names of the owner or owners of the real estate so listed; a fair description of each piece of real estate sufficient to notify the owner or owners thereof that it is his property which is advertised; the amount of taxes, interest, penalties and costs for which the same is liable; and a reference to the subdivision, if any, in which said real estate is situated. Said reference shall be sufficient if made by using the last initials of the subdividers