

Sec. 4. *And be it enacted*, That the person appointed to collect the taxes shall have power to collect the same by distress upon either personal or real property, but before making such distress 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, the Collector will proceed by way of distress to collect the same.

Collect by distress.

If not paid, shall levy.

Sec. 5. *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 Collector 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 at the Courthouse door and two other public places in said town. The Collector shall sell so much of said property as may be necessary to pay the amount of taxes due from such delinquent, with the interest thereon, together with the costs incurred by said Collector, 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, interest and costs for which the property may sell to the party for whose taxes the property is sold.

Publish notice

Power to convey.

Sec. 6. *And be it enacted*, That a majority of the Commissioners shall constitute a quorum for the transaction of business, and shall at their first meeting, which shall not be more than five days after their election, select one of their number President, who shall preside at their meetings and preserve order, and in case of a vacancy in the Board of Commissioners, the remaining Commissioners or Commissioner shall have power to fill the same.

Quorum.

Vacancy.

Sec. 7. *And be it enacted*, That all persons who have resided in the town of Upper Marlborough