**§4951. Executions and warrants of distress against towns**

All executions or warrants of distress against a town shall be issued against the goods and chattels of the inhabitants thereof and against the real estate situated therein, whether owned by such town or not. The officer executing them shall satisfy them by distress and sale of the goods and chattels of the inhabitants as provided by law. For want thereof, after diligent search, which fact the officer shall certify in his return, he shall levy upon and sell so much of the real estate in said town by lots, as they are owned, occupied or lotted out upon the plan thereof, as is necessary to satisfy said precepts and expenses of sale.

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