§ 944. Power of county court upon default of collecting officer. 1. If any collecting officer shall neglect or refuse to pay over the moneys collected by him to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, upon the verified application of the county treasurer stating the facts, the county court shall make an order directed to the sheriff of the county, commanding him to levy against the property of the collecting officer, personal and real, to raise the amount not accounted for and pay the same to the county treasurer within sixty days from the date of such order.

2. The sheriff shall levy against such property, and shall pay any moneys received therefrom to the county treasurer, after deducting one per centum of the amount collected as his fee. The sheriff shall state the amount collected in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the city or town of any amount which may remain due from such collecting officer.

3. The county treasurer shall pay over the moneys received from the sheriff in the manner directed by the warrant to the collecting officer; provided, however, that if the entire amount due from the collecting officer shall not be collected on such warrant, the county treasurer shall in the case of a town first retain the amount payable to the county before making any payment to the town.

4. If the whole or any part of the amount due from the collecting officer is not thus collected, the county treasurer shall give notice of the amount still due to the mayor of the city or the supervisor of the town, as the case may be. The mayor or supervisor shall cause the undertaking of the collecting officer to be prosecuted, and shall be entitled to recover thereon the sum due from the collecting officer with costs of the action. The moneys received shall be applied and paid in the same manner as they should have been by the collecting officer.