

and his disbursements. His tax books shall be subject to inspection by any taxpayer.

Approval of ordinances by mayor.

148. All ordinances and by-laws passed by the city council shall be delivered by the clerk of the council at once, or as soon as conveniently may be, to the mayor for his approval. He shall return the same to the clerk or to the said city council within six days of its delivery to him, inclusive of the day of delivery and its return, with his approval or disapproval; and any ordinance or by-law returned by the mayor without his approval shall not become a law, unless subsequently passed at a meeting by four-fifths of the whole council, and within sixty days from the time of the return of the said ordinance; and if he shall fail to return the same within six days of its delivery to him, then the said ordinance or by-law shall become a law without his approval.

When taxes in arrear.

Notice to delinquent.

Sale of property for taxes.

143 A. That on the first day of January, next after the taxes are levied by the said city council, they shall be deemed to be due and in arrears and shall bear interest from that day; and the collector shall make out for the delinquent taxpayers a statement showing the amount due from said delinquents, and shall at once or as soon as may be conveniently done, present the same to such delinquent, or to his or her agent; and if there be no such person in the county, he shall stick up the same on the premises, which statement shall contain a notice that the taxes must be paid within three months from the date of serving or posting notice; and in default of payment at the expiration of the said time, the collector shall at once proceed to levy upon, take into possession, advertise and sell, after ten days' notice by hand-bills posted in at least three public places in the said town, the personal property, if any, of such delinquent, sufficient to pay the taxes due and in arrears, with interest and all costs; if there be no personal property or it be insufficient to pay said taxes and costs, the collector shall levy upon and sell for cash so much of the real estate of such delinquent as he may deem sufficient to pay the taxes due and in arrears, with interest and all costs, upon giving three weeks' notice of the said sale in some newspaper published in said county, and shall report the said sale to the Circuit Court for Wicomico county; and if it shall appear to the court that the requirements of this act have been complied with, the court shall thereupon order notice to be given by advertisement published in some newspaper in Wicomico county, warning all persons interested in the property sold, to be and appear