

SEC. 16. *And be it enacted,* That all taxes levied by the Council shall be due and payable immediately upon the levy therefor at the office of the clerk, and the ordinances providing for the levy of taxes shall of itself constitute the authority for the same, and no other warrant or evidence of authority shall be required. Within ninety days after the laying of any tax by the Council the clerk shall return to the Council a complete list of all taxpayers who are delinquent, with a description of the property and the amount of tax due from each; and if the taxes due from any person or corporation are not paid before the first day of September following, there shall be added on that day a penalty of one per centum thereof, and a like penalty of one per centum on the first day of each succeeding month until such taxes and penalties shall be paid. The Council shall not later than the first day of the following April proceed to advertise the property named in said list for sale, and to sell the same at public auction for the amount of taxes, interests and costs due on each piece of property, whether for the year current or for previous years, after publication and notice of the time and place of sale, for at least three weeks in some newspaper published in Montgomery County. The notice of sale shall state the time and place of sale, the name or names of persons to whom each piece of property is assessed, and the total amount of taxes, penalties and costs due from each person, computed to the day of the sale; subdivided property shall be designated by lot, block and subdivision; property not subdivided shall be briefly described, so as to identify the land to be sold. The Mayor shall execute and deliver to purchaser a deed of the property so sold, and shall be presumptive evidence that all the requirements of the law have been complied with in making such assessment, levy, sale and deed, and unless the delinquent owner or owners of the said property shall within one year from the date of said tax sale and conveyance redeem such property by paying to the purchaser thereof the whole amount paid by him for said property, with interest thereon at the rate of fifteen per cent. per annum, said title shall become absolute and indefeasible. Whenever it shall become necessary for any purpose under this Act to serve a notice or process of any kind whatsoever upon any person or persons owning property within the limits of said town, who may be absent therefrom or a non-resident thereof, or upon whom for any other reason personal service cannot be had and the marshal shall make a return to that effect, service of notice or process may be made by publication of said notice or process once a week for three consecutive weeks in some newspaper published in Montgomery

Taxes due on  
levy therefor.

Mayor to execute deed of  
property.

Service of  
process to be  
advertised.