

poses, and they may levy a tax thereon not exceeding thirty cents on the one hundred dollars' worth of assessable property.

P. L. L. 1888, art. 16, sec. 155.

422. Any person may appeal from the valuation of the assessor to the commissioners, who shall meet on the first Monday in June after any such assessment, and remain in session as long as may be reasonable, to hear and determine such appeals, and shall give reasonable notice of any such meeting, and shall increase or abate such assessment as they may deem best.

Ibid. sec. 156.

423. Whenever the commissioners shall levy a tax, they shall cause to be made out an alphabetical list of the persons charged therein, and shall cause to be affixed thereto the respective sums to be collected from such persons, and a warrant to the chief bailiff to collect the same.

1904, ch. 146, sec. 18.

424. That the chief bailiff shall within ten days after the receipt of such list and warrant render to each person named therein an account or tax bill showing the amount due by him, if he be a resident of the town, and if he be a non-resident of the town, and in consequence thereof cannot conveniently be served with said account or tax bill, the chief bailiff shall publish such account or tax bill in some newspaper printed and published in Montgomery county stating the amount thereof, at the cost of the said taxpayer, and unless said taxes and costs are paid within thirty days after the service of said tax bill or publication of said account or tax bill where advertisements may be had, then the said chief bailiff shall proceed to advertise the property named in said list upon which taxes have not been paid for sale, and to sell the same at public auction for the amount of taxes, interest and costs, due on each piece or parcel of property, whether the same be due for one tax levy or more, and after publication and notice of the time and place of sale in some newspaper printed and published in Montgomery county for at least three weeks. 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 and penalties and costs due from each person computed to the day of sale. Sub-divided property shall be designated by lot, block and sub-division. Property not sub-divided shall be briefly described so as to identify the land to be sold.