

within thirty days, render to each person named therein, if resident in said town, an account of the tax, and in the case of non-resident taxpayers shall, within said period of thirty days, send said account by mail, addressed to such non-residents at their best-known places of residence, and if the place of residence of such non-resident taxpayers is unknown, the bailiff shall post said account, with the notice attached, at some conspicuous place, upon the property assessed to such non-resident taxpayers. And to each account so rendered, or sent by mail, or posted, shall be appended a notice that unless the same is paid on or before the first day of January then next ensuing the name of the party will be published as a delinquent taxpayer, and the property upon which such tax accrued will be exposed to sale to pay said account, in accordance with law.

Ibid. sec. 193A.

497. The real estate of a delinquent taxpayer may be sold to pay municipal taxes due and in arrear to the Mayor and Council of Rockville, whether there be personal property or not.

1898, ch. 354, sec. 193B.

498. Immediately after the first day of January in each and every year, the bailiff shall make out a list of all persons in default for taxes on said date, showing the amount of the tax charged to each person in arrear, and a brief description of the real property with which each person is assessed, or so much thereof as may be necessary to pay the taxes in arrear, sufficient to identify and locate the same, to which list shall be appended a notice that it said taxes and all interest thereon and a proportional part of the expense of advertising said list, and all legal costs be not paid on or before the last Wednesday in February then next ensuing, he will, in conformity with the law, proceed at the court house door in the town of Rockville at ten o'clock ante-meridian, on said last Wednesday in February, to offer each and every the said parcels of land or personal property for sale to the highest bidder for cash; which said list and notice shall be published for two consecutive weeks before said last Wednesday in February, in some newspaper printed in said town of Rockville; and on said last Wednesday in February, the said bailiff shall proceed to sell each and every the said parcels of land or personal property on which the taxes, interest and proportional parts of the expense of advertising and legal costs shall not then have been paid, beginning with the first parcel of said list and so on in order, continuing from day to day, on each secular day from