

whose duty it shall be to make a new assessment or revise the present assessment of all real property within the corporate limits subject to taxation; such persons shall as soon thereafter as practicable report to the council the result of their labors, and the council shall thereupon publish such assessment by posting for at least ten days in at least five conspicuous places in said town, and by mailing a copy of the same to each owner of realty so assessed at the last known address of such owner or if the address be unknown by posting on the premises so assessed; such notice shall also apprise those interested that all complaints and appeals in regard thereto will be heard and determined by the council sitting in regular or special session at a place and time therein specifically stated, which shall not be earlier than the 15th day of June nor within ten days of the posting or mailing of such notices.

SEC. 24. *And be it enacted*, That after the determination of such appeals by a decision which shall be final, the Council shall by ordinance on or before the 15th day of July in each year adopt such assessment or modification thereof as the assessment which shall apply until a new assessment or revision be made under the provisions of this act, and shall by ordinance levy a tax for the fiscal year, which tax shall become due immediately upon the levy thereof.

SEC. 25. *And be it enacted*, That if the taxes of any property owner shall not be paid by the first day of January there shall be added 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 are paid.

SEC. 26. *And be it enacted*, That on or before the third Saturday in June of each year, but not before the fifteenth day of June, the Treasurer shall, after giving notice for two successive weeks by posting in at least five conspicuous places in said town of the time, place of the sale, the name of the delinquent taxpayer, the description of the property, and the amount of the delinquent tax and penalties computed to the day of the sale, offer at public sale at some place within said town, all real property which is then subject to a lien for delinquent taxes, or so much thereof as may be necessary to pay the delinquent taxes due from the owner thereof with accrued penalties and costs, and shall continue the sale from day to day until all the taxes are paid or until each piece of property has been offered at least twice, and any taxes then remaining unpaid with penalties and costs shall be extended upon the tax books