

accept, the value placed by the State and County assessment upon the said respective classes of property within the corporate limits of said town.

1929, ch. 21, sec. 19.

196. As soon as the Mayor and Council shall proceed to ascertain the amount to be levied for the use of said corporation and shall fix the annual rate of taxation the Clerk of Federalsburg shall cause to be made a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each and the amount of taxes due and owing from each taxpayer under said levy and assessment.

1929, ch. 21, sec. 20.

197. Immediately after said taxes are due and payable as herein provided, the Clerk of Federalsburg shall proceed to collect all taxes levied by the Mayor and Council of Federalsburg, as aforesaid, and if any person shall neglect or refuse to pay said taxes on or before the first day, of March next after the same shall become due and payable, then the Clerk of Federalsburg shall furnish to such person an account showing the aggregate amount of his taxes, together with accrued interest thereon, due and in arrears, or if said delinquent be absent the Clerk of Federalsburg may mail such account to the last known post-office address of said delinquent or attach the aforesaid bill or account on a conspicuous part of the real estate of said delinquent, and unless the same be paid to the Clerk of Federalsburg within thirty (30) days after such account shall be delivered, mailed or posted as aforesaid, the Clerk of Federalsburg may seize, levy upon, and sell the property assessed or any other of the goods, chattels, lands and tenements located within the limits of said town of the person or persons so refusing or neglecting to pay after giving at least twenty (20) days' notice of the time and place of sale by typewritten or printed hand bills set up in three public places in said town, or by advertisement in some newspaper published in Caroline County, and the Clerk of Federalsburg shall retain out of the proceeds of such sales the amount of taxes due from such delinquent with interest thereon, together with the costs incurred in making the sale, and pay the surplus, if any there be, to the person entitled thereto. And whenever real estate is sold as aforesaid, it shall be the duty of the Clerk of Federalsburg to report the said sale, together with all proceedings had in relation thereto, to the Circuit Court for Caroline County, and the said Court shall take and exercise jurisdiction over said sale and shall examine the proceedings, and if the same appear to be regular and the provisions of law in relation thereto have been substantially complied with, shall order notice to be given by advertisement published in some newspaper or newspapers of general circulation printed in Caroline County as the Court shall direct, warning all persons interested in the property sold to be and appear by a certain day, in said notice to be named, to show cause, if any they have, why said sale shall not be ratified and confirmed, and if no cause or an insufficient cause be shown against the said