

all interest in lands and goods and chattels shall be valued according to their nature, and all property of all descriptions shall be chargeable according to the valuation fixed on them by the assessment books of the counties of Carroll and Howard, for county and State purposes, with the addition of such property as may be assessed by the treasurer hereinafter provided for, but the tax levied on the said property so assessed and valued shall not exceed in any year sixty cent (60) on the hundred dollars, which rate shall also include any interest and sinking fund on any bonds that may be issued. All lands used exclusively for farm purposes shall be exempt from taxation.

1904, ch. 256, sec. 13. 1908, ch. 232, sec. 13 (p. 705).

367. Said Mayor and Common Council shall annually, on or before the first day of July, proceed to ascertain the amount necessary to be levied for the use of said corporation and the rate of taxation, and after the rate of taxation is fixed, the treasurer shall at once mail or deliver to each taxpayer a notice containing his aggregate assessment, the rate of taxation and the amount of taxes due and owing from him under said levy and assessment; which taxes shall forthwith be paid to said treasurer.

1904, ch. 256, sec. 14.

368. The taxes levied on the property so made liable to be valued and assessed shall be liens on real estate of the persons so indebted from the day on which the levy shall be made by the Mayor and Common Council, but no sale of real estate shall be made until after the personal estate of such taxpayer within the limits of said town shall have been first taken and sold for the payment thereof.

1904, ch. 256, sec. 15.

369. If within four months from the date of such levy made by the Mayor and Common Council as aforesaid all taxes be not paid, the treasurer shall at once make out a list of all the delinquent taxpayers, together with the amount of taxes due and owing by each, and deliver the same to the bailiff, who shall immediately, upon the receipt by him of such list, proceed to collect all such unpaid taxes levied by the said Mayor and Common Council, and pay over the same to the treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes on demand, then the bailiff shall furnish to such person an account showing an aggregate of his tax, or, if he be absent, deliver the same at the place of his last residence, or, if an non-resident, mail the same to his last known address; and unless the same be paid to the bailiff within thirty days after such account shall be delivered or mailed, the bailiff may seize any of the goods and chattels, land and tenements of the person so refusing or neglecting to pay, after giving at least twenty days' notice of the time and place of sale by written or printed handbills set up in two public places in said town or printed in some newspaper published in Carroll County.