

and no one shall be entitled to a notice for taxes, due and in arrear, on property which is not charged to such person.

On the first Monday in September in each year, the clerk, treasurer and collector shall have ready what is known as the Tax Collection Book, setting forth in alphabetical form the name of the taxpayer, also the amounts of real and personal property or bonds or other taxable property assessed to him, and the amount of taxes due on same in accordance with the last named levy. The clerk, treasurer and collector shall make out a statement of each amount on the tax records, setting forth the total amount of property charged to each person, the tax rate, and the amount of taxes due. These statements shall be mailed between the first and sixteenth days of September next following the date of the annual levy, to the respective taxpayers, in an envelope with the return printed notice on same, and in case the statement so mailed is not returned, it shall be considered as delivered, the same as if it had been delivered in person. In case any statement is returned to the clerk, treasurer and collector, he shall make all reasonable effort to better locate the person and remail or deliver the statement of his tax account. If the clerk, treasurer and collector, after due diligence, is unable to find the person to whom the said statement is addressed, he shall post one copy of said statement on the property, and one statement at the City Hall door, and such posting of said statement shall be due notice. When property is taxed to more than one person a notice to one shall be a notice to all.

During the week preceding the first day of September, of each year, the clerk, treasurer and collector shall announce by advertisement in some newspaper published in Cambridge, at least twice, that the town tax collection books will be open, and that taxes will be payable on September first and that a discount of three per cent. (3%) will be allowed on all tax accounts paid during the month of September.

On the first day of July next following any levy, all unpaid taxes will be considered as due and in arrears, but no interest shall be charged on any tax account if the same be paid on or before January first next following any levy. In the settlement of any tax account after that date, interest at the rate of six per cent. (6%) shall be charged from the preceding first day of July to the date of payment, and the amount of said interest shall be added to and made part of said taxes. Between the 14th and 21st days of January next following any levy, the clerk, treasurer and collector shall prepare and have published one time in some newspaper published in Cambridge an alphabetical list of all delinquent taxpayers, together with the amount of taxes due from each opposite the name of each such delinquent. Such notice shall state that unless said taxes and all expenses are paid on or before the first Tuesday in April following, the said taxes will be collected by law. A copy of this publication shall be posted in front of the City Hall and five such notices as aforesaid shall be posted in five conspicuous places in each of the five wards of Cambridge. This publication in a newspaper and posted copies as aforesaid shall be considered as a final notice to all delinquent town taxpayers.