

ly, quarterly and annual report made by the county treasurer, and certify to the correctness of all such reports as soon as practical thereafter.

1914, ch. 834, sec. 121H.

199. In the case of any mortgage now of record among the Mortgage Records of Dorchester County, or that shall hereafter be recorded among the said Mortgage Records, the tax payable on said mortgage shall become payable, due and in arrear, on the first day of September, in the year nineteen hundred and ten, and on the first day of September in every subsequent year, during the existence of such mortgage. If the tax is paid before it becomes payable, due and in arrear, a rebate of two per centum on the amount of the tax shall be allowed, and interest shall be collected from September 1st if the tax is not paid by January 1st. As soon as the tax on any mortgage in any year shall become due and in arrear the treasurer of Dorchester County, if the tax has not been paid, shall proceed with reasonable diligence to enforce the payment thereof; he shall prepare or cause to be prepared two similar written, type-written, or printed notices, and in each one of the same he shall state the name or names of the mortgagee or mortgagees, of the mortgagor or mortgagors, the date of the original mortgage, the amount of the original debt, the rate of interest, the year for which the tax is claimed and the yearly amount of the tax on the original debt. To each of said statements shall be appended a warning, that unless the tax payable on the mortgage is paid within one month from the date of the service of the notice, the treasurer of Dorchester County shall proceed to enforce payment of the tax by law; one of the said notices including the statement and warning shall be served, as hereinafter mentioned, on the party or parties by whom the tax is paid. Such notices shall be served by the treasurer of Dorchester County, or by one of his deputies or assistants, or by the sheriff of said county, or by one of his deputies and such service may be made by delivering one of such notices to the party or parties aforesaid, in person or by leaving such notices at his usual place of residence or abode, or in case the party or parties do not reside in Dorchester County, the notice may be served by posting the same at the Court House door in Cambridge, in said county. If the mortgagee is dead and he owned the mortgage at the time of his death the service may be made by delivering the notice to his executor or administrator, in person or by leaving the same at his usual residence or place of abode, or if such executor or administrator does not reside in Dorchester County, the service may be made by posting the notices at the Court House door in said county, but if the mortgage has been assigned the service may be made on the assignee in the same manner, as it may be made on the mortgagee, and if the assignee is dead, the service may be made on his executor or administrator, in the same manner as on the mortgagee's executor or administrator. If an infant owns the mortgage, the notice may be served as aforesaid on his guardian, and if a person *non compos mentis* owns the same, the service may be made as aforesaid on said trustee or committee. If the tax is payable by a corporation, the service may be made by deliv-