

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.

1918, ch. 362, sec. 330K.

322. During the week preceding the first day of September of each year the clerk shall announce by advertisement in some newspaper published in Hurlock at least twice, that the town tax collection books will be open, and that taxes will be payable on September first, and that on accounts not paid by September 30th interest will be charged from the first day of June.

1918, ch. 362, sec. 330L.

323. 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 September 30th 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 June 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 shall prepare and have published one time in some newspaper published in Hurlock, 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 the town of Hurlock. This publication in a newspaper and posted copies as aforesaid shall be considered as a final notice to all delinquent taxpayers. Where property continues charged on the assessment books to a person after his or her death, the statement, account and notice may be delivered to his or her executor or administrator, or to his or her adult heirs at law, or to any one of them, and in case their heirs are minors or *non compos* to the guardian or committee of such minors or *non compos*. If the property is charged to a *non compos* or lunatic, notice may be delivered to his trustee or committee.

1918, ch. 362, sec. 330M. 1929, ch. 449, sec. 330M.

324. On the first Wednesday in April following any levy the clerk shall proceed to levy an execution on the property, and the claim for taxes shall, upon the said first Wednesday in April become an execution. He or she may seize the real and leasehold property charged on the assessment books to the delinquent, and any personal goods and chattels belonging to the same, and such seizure shall become a lien on the personal property seized from the time of seizure. He or she may proceed to sell either from the real, leasehold or personal property, or so much as may