

each person, the tax rate and the amount of taxes due. These statements shall be mailed between the first and sixteenth days of August 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, the clerk shall make all reasonable effort better to locate the taxpayer and remail or deliver the statement of the tax account. If, after exercising due diligence, the clerk is unable to find the taxpayer to whom the said statement is addressed, the clerk shall post one copy of said statement on the property and a copy of said statement at two conspicuous places in the town of Vienna, 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 shall announce by advertisement posted in at least two conspicuous places in the town of Vienna that the town tax collection books will be open, and that taxes will be payable on September first.

On the first day of January next following the annual levy, or any other levy, the taxes levied therein shall become and be considered as due and in arrears, and payment thereof may be enforced as herein provided, but no interest shall be charged on any tax account if the same be paid on or before January first next following such 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 said first day of January 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 such levy, the clerk shall prepare an alphabetical list of all delinquent taxpayers, together with the amount of taxes due from each opposite the name of each such delinquent and a brief description of such taxable property showing the nature and location of same, and from this list of delinquent taxpayers the clerk shall prepare and mail to each delinquent taxpayer a notice showing the amount of taxes due and in arrears and stating that unless said taxes and expenses incurred are paid on or before the first Tuesday in April following, the said taxes will be collected by law. In event the postal address of the taxpayer be unknown, the property may be posted, with a copy of the notice also posted at two conspicuous places in Vienna as previously set forth herein, and such mailed or posted notice shall be considered as a final notice to all delinquent town taxpayers.

On the first Wednesday in April following such levy, the clerk shall proceed to levy an execution on the property assessed and the claim for taxes shall, upon the said first Wednesday in April, become an execution. The clerk may seize the real and leasehold property charged on the assessment book to the delinquent taxpayers, and any personal goods and chattels belonging to the same, and such seizure shall become a lien on said property, goods and chattels so seized from the time of such seizure.