

1914, ch. 351, sec. 17.

366. On or before the first day of July in each year the Council shall by ordinance levy the general taxes for the fiscal year next ensuing, which taxes shall not exceed fifty cents (\$0.50) on each hundred dollars of assessable property; such taxes shall be due immediately on the levy thereof; and if the taxes due from any person or corporation shall not be paid before the first day of November following, there shall be added on that day a penalty of one per centum thereof, and a like penalty of one per centum on the first day of each succeeding month, until such taxes and penalties shall be paid. On or before the third Monday in April of each year, but not earlier than the first day of April, the Treasurer shall offer at public sale at some place within the town, to be designated in his public notice of sale, all real property which is then subject to a lien for delinquent taxes under the provisions of this charter, whether for the year then current or for previous years, or so much thereof as may be necessary to pay the delinquent taxes due from the owners thereof, respectively, with penalties and costs, including the proportional cost of giving notice by advertisement or posted notices, as hereinafter provided; provided, however, that the taxes for the present year may be collected as now provided for by law. The notice of the sale shall state the time and place of sale, the name or names of persons to whom each piece of property is assessed, and the total amount of taxes, penalties and costs due from such person, computed to the day of sale, sub-divided property shall be designated by lot, block and sub-division; property not sub-divided shall be briefly described so as to identify the land to be sold. The notice shall be published once in each week for three successive weeks in some newspaper published in the town, if such there be, and the last day of publication shall be at least three days before the day of sale. If there be no newspaper regularly published or circulated in the town as often as once a week, or if the proposed charges for publication shall be deemed excessive by the Council, then the notice shall be printed and posted up in at least five conspicuous places in the town for three weeks before the day of sale, and no other notice shall be required. The Treasurer shall continue to receive such taxes as are tendered, with penalties and proportionate cost of giving notice, up to the time at which the property chargeable therewith is offered for sale. On the day of the sale the Treasurer shall, at the time and place designated in his notice, offer for sale by public auction to the highest bidder so much of the real estate advertised or posted in the name of each delinquent taxpayer as shall be necessary to pay the taxes, penalties and costs due from him, and shall continue the sale from day to day, until all the taxes are paid, or until each piece of property has been sold. Where the real estate advertised or posted as aforesaid shall consist of more than one parcel assessed to any one delinquent, such parcels where it is practicable to do so shall be offered singly until enough has been realized to pay the whole of the tax bill, interest, costs and charges, as in this charter provided, and the remainder of such parcels shall not be offered. In case, however, said real estate shall consist of but one town lot, whether improved or not, it