

sonal property within the corporate limits of said town, subject to assessment for county or State taxes, and they may prescribe the manner in which such assessment shall be made, and provide for adjusting all differences in relation to such assessment and do all other things necessary for making such assessment; provided, such assessment shall not exceed the assessment for State and county purposes; and the council may levy an annual tax on the assessable property within the corporate limits of said town not exceeding in any one year sixty cents in the hundred dollars worth of assessable property.

P. L. L., 1888, Art. 16, sec. 191. 1912, ch. 790, sec. 494.

812. Any person may appeal from the valuation made by the assessor to the council at their next regular or quarterly meeting, and said council shall remain in session as long as may be reasonable to hear and determine such appeals, and shall give reasonable notice of such meeting, and may abate or increase the assessment as may seem just.

1898, ch. 354, sec. 192. 1912, ch. 790, sec. 495.

813. Whenever the council shall levy a tax, which said tax shall not exceed sixty cents on the one hundred dollars in any one year, it shall cause to be made out a list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same, and the taxes levied by the council shall be due as soon as they are levied; shall bear interest on and after the first day of January next succeeding the day of levy, and they shall be deemed in arrear on and after the first day of January next succeeding the date of their levy.

P. L. L., 1888, Art. 16, sec. 193. 1912, ch. 790, sec. 496.

814. The bailiff shall, immediately after the receipt of such list and warrant, proceed to collect said taxes, and shall, within thirty days, render to each person named therein, if resident in said town, an account of the tax, and in the case of non-resident taxpayer shall, within said period of thirty days, send said account by mail, addressed to such non-residents at their best-known places of residence, and if the place of residence of such non-resident taxpayers is unknown, the bailiff shall post said account, with the notice attached, at some conspicuous place, upon the property assessed to such non-resident taxpayers. And to each account so rendered, or sent by mail, or posted, shall be appended a notice that unless the same is paid on or before the first day of January then next ensuing the name of the party will be published as a delinquent taxpayer, and the property upon which such tax accrued will be exposed to sale to pay said account, in accordance with law.

P. L. L., 1888, Art. 16, sec. 193A. 1912, ch. 790, sec. 497.

815. The real estate of a delinquent taxpayer may be sold to pay municipal taxes due and in arrear to the Mayor and Council of Rockville, whether there be personal property or not.