

the Treasurer and pay the same between the first day of July and the first day of November in each year.

(F) On or before the last day of June in each year, the Council shall, by ordinance, levy the general taxes for the fiscal year next ensuing, which taxes shall not exceed two dollars (\$2.00) on each one hundred dollars of assessed valuation. Such taxes shall be due on the first day of July following 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; provided, however, that taxes paid prior to the first day of November of any year shall be subject to a discount as follows: Taxes paid during July, four per cent.; during August, three per cent.; during September, two per cent., and during October, one per cent.

(G) All taxes and assessments due the town on the date of the enactment of this Charter whether for the current year, or for any former year or years, may be collected by any of the methods herein authorized.

(H) The failure of the Council, or any person designated by them, or of any official herein charged with any duties in relation to the assessment, levy or collection of taxes, to perform the acts required of them at or within the time specified shall not affect the validity of such Act, or any proceedings based thereon, if done within a reasonable time thereafter.

1929, ch. 169, sec. 11.

964. (A) 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 lien for delinquent taxes under the provisions of this Charter, whether for the year 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.

(B) 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 each person, computed to the day of the sale. Subdivided property shall be designated by lot and block. Property not subdivided shall be briefly described so as to identify the land to be sold.

(C) The notice shall be published once a week, for three successive weeks, in some newspaper of general circulation in the town and the last day of publication shall be at least three days before the sale. If the proposed charge for publication shall be deemed excessive by the Treasurer then the notice shall be printed and posted in at least five conspicuous