

before the 30th day of June, in each year, taxes at such rates as they may find necessary to meet anticipated expenses for the coming fiscal year, not, however, to exceed 40 cents on the \$100 on the assessment for all general purpose. All taxes for special purposes authorized under this Act, or under any succeeding Acts shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied. The taxes so levied shall be due and payable on the first day of August next succeeding the levy thereof, and shall be in arrears and subject to interest from and after that date. It shall be the duty of the Town Clerk and Treasurer within 30 days after the levy has been made to notify each person against whom, or the known owner of each piece of property against which, any tax has been levied by placing a tax bill showing the amount due in the United States mail with sufficient postage prepaid, addressed to such persons or owners at their last known postoffice addresses. In case such owner or owners are unknown, such bills shall be left, or set up upon the premises against which the taxes are levied. All taxes shall be payable to the Town Clerk and Treasurer, and his receipt therefor shall be the receipt of the Mayor and Common Council of Mount Rainier.

All taxes levied against real and personal property in said town which are not paid on or before the 31st day of December in the year of their levy, shall be in default, and an additional charge of one dollar per property will be made for searching records, etc., against each person so in default, and it shall then be the duty of the Town Clerk and Treasurer to advertise all such real property for public sale on or before the third Monday in February of the year succeeding the year for which said taxes remain unpaid, by advertisement in a weekly newspaper published in Prince George's County once a week, at least two weeks before such sale, which advertisement shall state the day of sale, the name of the party in whom the property is assessed, if known, and the amount of taxes due with interest and costs, and also a description of the property sufficient to identify the same, which said sale shall be held at some public place in said town named in said advertisement commencing at ten o'clock A. M., and shall continue thereafter from day to day until all of said property shall have been sold, and the amount of purchase money paid for any property at such sale or sales shall bear interest at the rate of twelve per cent., per annum, from the day of sale and until the same be paid, or the property deeded, as hereinafter provided.

In all cases where lands held in fee simple or by lease have been sold, or shall be sold for the payment of taxes in arrears, it shall be the duty of the Town Clerk and Treasurer to report the sale, together with all the proceedings had in relation thereto to the Circuit Court for Prince George's County within thirty days thereafter. The said Court shall examine the proceedings, and if the same appears to be regular, and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement published in such newspaper or newspapers as the Court shall direct, warning all persons interested in the property sold to be