

three per cent. shall be allowed; on the first day of January next succeeding the levy thereof taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid, from September first previous to the date when they are received, and the town clerk shall take the discount from or add the interest to the tax bills regularly, in the manner aforesaid, and shall note the same upon his books and upon receipt given for taxes so paid; but the discount allowed by this section shall not be made to any person, persons or corporate institutions, unless the whole amount of taxes due by such person, persons or corporate institution for the current year, to be paid at the time of making such discount.

1906, ch. 458, sec. 81.

178. Within ten days after the first day of January succeeding each levy the town clerk shall deliver or mail to the last known postoffice address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice to said delinquent thereto attached, that unless payment be made in full on or before the fifteenth day of August next after the delivery of said notice that the same will be collected by process of law; and it shall be the duty of the town clerk to enforce the payment of all taxes remaining unpaid on the fifteenth day of August next after the delivery of said notice, in the manner hereinafter prescribed, by a sale of either real or personal property.

1906, ch. 458, sec. 82.

179. Within sixty days after the annual tax levy shall have been made, the said town clerk, in performance of his duties as clerk to said Council, shall make a true copy of the assessment list of Easton in books supplied by the Council for the purpose, showing the aggregate assessment of every person, set of persons, or corporate institution, as the same appears on the assessment books of said town, with the names of said owners, arranged alphabetically, for town taxes due and owing by every such person, set of persons, or corporate institution; and the said town clerk shall place thereon all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of said town clerk to enter alphabetically on a ledger the entire account of each taxpayer in one place, so that the whole may be seen and easily examined.

1910, ch. 365, sec. 80A (p. 1172).

180. The Clerk of the Circuit Court and Register of Wills for Talbot County shall, on or before the first Monday in June of each year, transmit to the office of the town clerk of Easton a list of all alienations of property in Easton recorded in his office since June first of the preceding year, which list shall show the property alienated and the consideration for the same, so as to enable the Mayor and Council to assess the parties to whom the property is conveyed, and the said Clerk and Register of Wills shall be allowed ten cents for each alienation, to be paid by the Mayor and Council of Easton.