

the first of November, in each year, taxes at such rates as they may find necessary to meet the expenses of the town, not, however, to exceed twenty-five cents on the one hundred dollars on the assessments, for general purposes. The assessed value shall be based upon the State and County assessment on all real and personal property as it appears on the books in the County Commissioners office in the Court House in Centreville. The costs of lighting the streets, lanes, and alleys of the town by electricity shall be a part of the general expenses of the town.

All taxes authorized under this Act 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 or before the 31st day of December next succeeding the levy thereof, and shall bear interest from and after that date.

All taxes shall be paid to the town clerk. All taxes levied against real and personal property in said town which are not paid on or before the last day of February shall be in default and deemed in arrears, and it shall then be the duty of the Town Clerk to advertise all such real property for public sale on the second Saturday in April of the year succeeding the year for which said taxes remain unpaid by advertisement in a weekly newspaper published in Queen Anne's County, at least three weeks before the day of sale, the name of the party in which the property is assessed, if known, the amount of taxes, with interest and costs, and also a description of the property sufficient to identify the same. Said sale shall be held at some public place in said town named in said advertisement and shall commence at ten o'clock A. M. and shall continue until all property advertised shall be sold. The terms of each sale shall be cash. All purchase money for said property not paid on day of sale shall bear interest at the rate of twelve per cent per annum from the day of sale until paid.

In taxing the costs of said sales there shall be included the cost of advertisement and a commission to the bailiff for collecting the taxes of ten per cent on the gross tax and a fee of One Dollar (\$1.00).

All property which may be sold for taxes may be redeemed by the owner within one year and one day from day of sale upon the payment by the owner of the taxes due at time of sale, costs of sale, and interest from day of sale at the rate of ten per cent per annum.

If the property so sold shall not be redeemed as above set forth the Treasurer of the town shall, when required and upon