

shall be the duty of each person chargeable with taxes to attend at the office of the Treasurer and pay the same sometime between the first day of July and the first day of November, in each year.

Sale of prop-
erty for taxes.

18 (a.) 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 seventy-five cents on each hundred dollars of assessable property; such taxes shall be due immediately on the levy thereof; 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.

Notice of sale.

(b.) 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 a lien for delinquent taxes under the provisions of this charter, whether for the year then 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; provided, however, that a tax sale may be made in the present year at any time before the last Monday in May. (c.) 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 such person, computed to the day of the sale; subdivided property shall be designated by lot, block and sub-division; property not sub-divided shall be briefly described so as to identify the land to be sold. (d.) The notice shall be published once in each week for three successive weeks in some newspaper published in the town, if any such there be, and the last day of publication shall be at least three days before the day of sale; if there be no newspaper regularly published in the town as often as once a week, or if the proposed charges for publication shall be deemed excessive by the council, then the notice shall be printed and posted up in at least five conspicuous places in the town at three weeks before the day of sale, and no other notice shall be required. (e.) The treasurer shall continue to receive such taxes as are tendered with penalties and propor-