

CHAP. 447.
Property to
be taxed.

88. That all property, real, personal and mixed, bonds, stocks and private securities of all kinds and description whatsoever within the limits of the town of Denton or owned by the inhabitants thereof, and not permanently located beyond the limits thereof, except church and parsonage properties, shall be taxed at its cash value and changeable according to such valuation with the public assessment for the use and purpose of said corporation; any assessor or assessors appointed by the commissioners of said town shall have the power and authority to require the owner or owners, possessors or claimants of any property made liable to valuation and assessment to give him or them such full and accurate statement in writing of his, her or their property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person or persons, to be administered by the assessor or one of the assessors.

Taxes to
be collected,
etc.

94. That immediately upon the receipt by him of the book specified in the preceding section the bailiff shall proceed to collect all taxes levied by the said commissioners and pay over the same when required so to do by the said commissioners to the treasurer of said corporation; and if any person shall neglect or refuse to pay said taxes on demand, then the bailiff shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the bailiff within thirty days after such account shall be delivered the bailiff may seize and sell the property assessed or any other of the goods and chattels, lands and tenements of the person so refusing or neglecting to pay within the limits of said town after giving at least twenty days' notice of the time and place of sale by written or printed handbills set up in two public places in said town or by advertisement in some newspaper published therein. And whenever real estate is sold as aforesaid the bailiff or other person making such sale shall report the same to the Circuit Court for Caroline County, which shall take and exercise jurisdiction over said sale and cause such proceedings to be taken and had looking to the ratification thereof as is or may be hereafter provided by law for the ratification of tax sales in this State; provided, however, that no sale of real estate as aforesaid shall be ratified to the purchaser thereof, his heirs or assigns, if the person against whom said tax was assessed, his heirs or assigns, shall within six months after said sale pay into Court, to be paid to the purchaser thereof, the whole amount of the purchase money, together with interest thereon at the rate of ten per centum per annum.