

Section 21. That whenever the Council shall levy a tax, they shall cause to be made out an alphabetical list of the persons charged thereon, and shall cause to be affixed the respective sums to be collected from such persons and issue a warrant to the tax collector to collect the same.

CHAP. 592.

Alphabetical
list of persons
made out.

Section 22. That the tax collector, within ten days after the receipt of such list and warrant, render to each person named therein an account or tax bill showing the amount due from him, if he be a resident of the town, and if he be a non-resident, in consequence cannot be conveniently served with said account or tax bill, he shall mail a copy thereof to the last known postoffice address of said non-resident, and all taxes levied by said Council for the general purposes of the town shall be a lien on the property from the date of the levy of the party or parties against whom said tax may be charged, and if any taxes shall not be paid on or before the first day of January after the rendition of the said accounts, the said tax collector shall proceed to collect said tax out of the personal property of such person or corporation; and if the said tax cannot be made out of the personal property of such person or corporation, then the same may be collected out of the rents of his, her or their real estate by due process of law, or the tax collector may sell such real estate for the payment of taxes by complying with the same requirements as the treasurer of Garrett county.

Account to be
rendered.

Section 23. That the tax collector shall execute and deliver to the purchaser a deed of the property sold, and the said deed shall convey to the purchaser of said property, and shall be presumptive evidence that all the requirements of the law have been complied with in making assessments, levy, sale and deed; and unless the delinquent owner or owners of said property, or his or their grantee, mortgagee, assignee or legal representative shall within one year from the date of said tax sale redeem such property by paying to the purchaser or his legal representative the whole amount of money paid by him for said property, with interest thereon at fifteen per centum per annum, said title shall become absolute and indefensible.

Deed of
property to
be given.

Section 24. That the tax collector shall make all collections required of him, and pay the same to the clerk within six months from the time the same is placed in his hands, and the said clerk shall immediately make a record thereof and pay said moneys over to the treasurer. The tax collector shall also assess all improvements or additions to properties in the town which may be made after a general assessment or which may come to his knowledge as being omitted from the assessment books of the town, and an appeal may be taken from his valuation in the Council.

Duties of tax
collector.