

CHAP. 560

are levied, shall bear interest from that date until paid at the rate of six per cent. per annum, and at any time after the first day of January next succeeding the levy and not before; payment may be enforced by sale as herein provided. (B) That it shall be the duty of the clerk and treasurer, as soon as the annual levy is made and placed in his hands to give notice thereof to property owners, by sending them bills by mail or otherwise; and all persons who are assessed on the corporation books of said town which notice and bill shall state the time from which taxes bear interest, and shall warn all taxpayers of their liability to be, published as delinquent taxpayers and to have their property sold unless the taxes with which they are charged are paid on or before the first day of January next ensuing. (C) That immediately after the first day of January in each and every year the clerk and treasurer shall make an alphabetical list of all taxes due and in arrears upon the book of the corporation, which shall contain the name or names of the person or persons or body corporate assessed with, upon which taxes are due and in arrears, a brief description of the property and such references as to conveyances as will render the same easy for identification, and the amount of taxes levied and in the arrears, with interest and cost accrued and to accrue thereon to the day of sale; to which list shall be appended a notice that if said tax or taxes are not paid on or before the second Monday in May next ensuing, together with the interest accrued thereon, and the proportional cost of advertising and fees, the clerk and treasurer will proceed at the hour of ten o'clock A. M. on said second Monday in May, in front of the town hall door, to offer each and every piece and parcel of land for sale to the highest bidder for cash, which said list and notice shall be published in some newspaper published in Montgomery county for four consecutive weeks prior to the second Monday in March; and on said second Monday in May the said clerk and treasurer shall, at the hour and place named in the advertisement, proceed to sell any and all such pieces or parcels of land premises, beginning with the first parcel on said list, and so on in order upon which taxes, interest, costs and fees shall not then have been paid, and shall continue such sale each secular day (legal holidays excepted) from 10 o'clock A. M. until 3 o'clock P. M. until every parcel shall have been offered.

List of taxes  
due and in  
arrears to be  
made out.