

SEC. 16. *And be it enacted*, That all taxes levied by the Council shall be due and payable at the office of the clerk and treasurer as soon as they are levied. The ordinances providing for the levying of taxes shall of themselves constitute the authority for the same, and no other warrant or evidence of authority shall be required. If any taxes due from any person or corporation are not paid before the first day of September 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.

CHAP. 795

Taxes due and payable.

SEC. 16 A. *And be it enacted*, That it shall be the duty of the clerk and treasurer, within twenty days after the annual levy or any special levy is made and placed in his hands, to give notice thereof by advertisement in the official journal of the town, or in some newspaper published in Montgomery county, which notice shall state the time from which the 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 then next ensuing. The clerk and treasurer shall also, immediately after the receipt of the levy aforesaid, make out the bill of each taxpayer of the town, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or persons, or his or their agent or agents, to whom the taxes in question shall have been assessed.

Notice to be given when taxes bear interest.

SEC. 16 B. *And be it enacted*, 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 arrear, which list shall contain the name or names of the person or persons, the body corporate or bodies corporate, assessed with property upon which taxes are due and in arrear, a brief description of the property and such reference to conveyance or otherwise as will render the same easy of identification, and the amount of the tax levied and in arrear, with the interest and costs accrued and to accrue thereon to the day of the sale, to which list shall be appended a notice that if said tax or taxes are not paid on or before the second Monday of April next ensuing, together with the interest accrued thereon and the proportional cost

Alphabetical list to be made of all taxes due and in arrears.