

80. The Mayor and Council shall make their annual levy on or before the regular meeting in June of each and every year, and the same shall be due and payable on the first day of September of the year of the levy ; and on all taxes paid on or before the first day of September a discount of three per cent. shall be allowed ; on the first day of January next succeeding the levy thereof taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid, from September first previous to the date when they are received, and the town clerk shall take the discount from or add the interest to the tax bills regularly, in the manner aforesaid, and shall note the same upon his books and upon receipt given for taxes so paid ; but the discount allowed by this section shall not be made to any person, persons or corporate institution unless the whole amount of taxes due by such person, persons or corporate institution for the current year, to be paid at the time of making such discount.

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Annual levy to be made,

81. Within ten days after the first day of January succeeding each levy the town clerk shall deliver or mail to the last known postoffice address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice to said delinquent thereto attached, that unless payment be made in full on or before the fifteenth day of August next after the delivery of said notice that the same will be collected by process of law ; and it shall be the duty of the town clerk to enforce the payment of all taxes remaining unpaid on the fifteenth day of August next after the delivery of said notice, in the manner hereinafter prescribed, by a sale of either real or personal property.

Account of assessment and taxes to be given.

82. Within sixty days after the annual tax levy shall have been made, the said town clerk, in performance of his duties as clerk to said Council, shall make a true copy of the assessment list of Easton in books supplied by the Council for the purpose, showing the aggregate assessment of every person, set of persons, or corporate institution, as the same appears on the assessment books of said town, with the names of said owners, arranged alphabetically, for town taxes due and owing by every such person, set of persons, or corporate institution ; and the said town clerk shall place thereon all credits, whether for money received, transfers, insolvencies, discounts or abatements ; and it shall be the further

Copy of assessment list to be made in books.