

ninety days after the levying of any tax by the Council the clerk shall return to the Council a complete list of all taxpayers who are delinquent, with a description of the property and the amount of tax due from each, and if the taxes due from any person or corporation shall not be 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. The Council shall not later than the first day of the following April proceed to advertise the property named in said list for sale, and to sell the same at public auction for the amount of taxes, interest and costs due on each piece of property, whether for the year current or for previous years, after publication and notice of the time and place of sale, for at least three weeks, in some newspaper published in Montgomery county. The notice of the sale shall state the time and place of sale, the name or names of persons to whom each piece of property is assessed, and the total amount of taxes, penalties and costs due from each person, computed to the day of the sale. Subdivided property shall be designated by lot, block and subdivision. Property not subdivided shall be briefly described, so as to identify the land to be sold. The Mayor shall execute and deliver to the purchaser a deed of the property so sold, and the said deed shall convey to the purchaser said property, and shall be presumptive evidence that all the requirements of law have been complied with in making such assessments, levy, sale and deed, and unless the delinquent owner or owners of said property shall, within one year from the date of said tax sale and conveyance, redeem such property by paying to the purchaser thereof the whole amount paid by him for said property, with interest thereon at the rate of fifteen per cent. per annum, said title shall become absolute and indefeasable. Whenever it shall become necessary, for any purpose under this Act, to serve a notice or process of any kind whatsoever upon any person or persons owning property within the limits of said town, who may be absent therefrom, or a non-resident thereof, or upon whom, for any other reason, personal service cannot be had, and the marshal shall make return to that effect, service of said notice or process may be made by a publication of said notice or process once a week for three consecutive weeks in some newspaper published in Montgomery county, which said notice by publication shall be as good and effectual as personal service.