

of lighting the streets, lanes and alleys of the town by gas or electricitricity shall be a part of the general expenses of the town.

All taxes authorized under this act, and under any special act, shall be levied at the same time, and all taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom they may be levied.

The taxes so levied shall be due and payable on the first day of November next succeeding the levy thereof, and shall bear interest from and after that date.

It shall be the duty of the bailiff of the town as soon as possible after the levy has been made to notify each person against whom, or the known owner of each piece of property against which, any tax has been levied by placing a tax bill showing the amount due in the United States Mail, with sufficient postage prepaid, addressed to such persons or owners at their last known post-office address. In case any address may be unknown such bills shall be posted on and in front of the Municipal Building of the town.

All taxes shall be paid to said bailiff. All taxes levied against real and personal property in said town which are not paid on or before the thirty-first day of December in the year of their levy shall be in default and deemed in arrear, and it shall then be the duty of the bailiff to advertise all such real property for public sale on the second Saturday in February of the year succeeding the year for which said taxes remain unpaid by advertisement in a weekly newspaper published in Queen Annes County, at least three weeks before the day of sale, the name of the party in which the property is assessed, if known, the amount of taxes, with interests and costs, and also a description of the property sufficient to identify the same. Said sale shall be held at some public place in said town named in said advertisement and shall commence at ten o'clock A. M., and shall continue until all property advertised shall be sold. The terms of each sale shall be cash. All purchase money for said property not paid on day of sale shall bear interest at the rate of twelve per cent. per annum from the day of sale until paid.

In taxing the costs of said sales there shall be included the cost of advertisement and a commission to the bailiff for collecting the taxes of ten per cent. on the gross tax and a fee of one dollar.

All property which may be sold for taxes may be redeemed by the owner within one year and one day from day of sale upon the payment by the owner of the taxes due at time of sale, costs