

tisement in some newspaper published in Hurlock at least twice, that the town tax collection books will be open, and that taxes will be payable on September first, and that on accounts not paid by September 30th interest will be charged from the first day of June.

Section 330L. On the first day of July next following any levy all unpaid taxes will be considered as due and in arrears, but no interest shall be charged on any tax account if the same be paid on or before September 30th next following any levy. In the settlement of any tax account after that date, interest at the rate of six per cent. (6%) shall be charged from the preceding first day on June to the date of payment, and the amount of said interest shall be added to and made part of said taxes. Between the 14th and 21st days of January next following any levy, the Clerk shall prepare and have published one time in some newspaper published in Hurlock, an alphabetical list of all delinquent taxpayers, together with the amount of taxes due from each opposite the name of each such delinquent. Such notice shall state that unless said taxes and all expenses are paid on or before the first Tuesday in April following, the said taxes will be collected by law. A copy of this publication shall be posted in front of the City Hall and five such notices as aforesaid shall be posted in five conspicuous places in the town of Hurlock. This publication in a newspaper and posted copies as aforesaid shall be considered as a final notice to all delinquent taxpayers. Where property continues charged on the assessment books to a person after his or her death, the statement, account and notice may be delivered to his or her executor or administrator, or to his or her adult heirs at law, or to any one of them, and in case their heirs are minors or non compos to the guardian or committee of such minors or non compos. If the property is charged to a non compos or lunatic, notice may be delivered to his trustee or committee.

Section 330M. On the first Wednesday in April following any levy the Clerk shall proceed to levy an execution on the property, and the claim for taxes shall, upon the said first Wednesday in April become an execution. He may seize the real and leasehold property charged on the assessment books to the delinquent, and any personal goods and chattels belonging to the same, and such seizure shall become a lien on the personal property seized from the time of the seizure. He may proceed to sell either the real, leasehold or personal prop-