

The Mayor and Council may use the assessment of taxable property within the limits of said town as made by the assessors of Frederick County as the basis of taxation until the Mayor and Council shall make and perfect a city assessment as provided for in the preceding section.

They may pass ordinances for the appointment of one or more assessors prescribing their duties, and providing a suitable compensation for them.

All property assessed under any ordinance shall be chargeable with the taxes levied for the use of the corporation, and the Mayor and Council may provide by ordinance for the increase or abatement of any erroneous assessment.

It shall be the duty of the town clerk and Treasurer, as soon as the annual tax levy is made and placed in his hands for collection, to give notice by advertisement in one newspaper published or circulated in Brunswick, which notice shall state the time from which the taxes bear interest, and shall warn all persons of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes, with which they are respectively charged are paid on or before the first day of January then next ensuing. He shall also, immediately after said levy is made, make out the bills of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or his agent, to whom taxes have been assessed. Immediately after the first day of January in each and every year he shall make out an alphabetical list of taxes due and in arrears, which list shall contain the name or names of the person or persons, or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property and such references to title as will render the same certain of identification, and the amount of taxes levied and in arrears, with interest and costs accrued and to accrue thereon to the date of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the second Monday in April next ensuing together with the interest accrued thereon and a proportional cost of advertising and fees, he will proceed at ten o'clock A. M. on said second Monday in April, at the Mayor's Office in the Town of Brunswick, to offer the property assessed or so much thereof as may be necessary for sale to the highest bidder for cash, which said list and notice shall be published in a newspaper, published or circulated in said Brunswick for four successive weeks prior to the first Monday in March, and on said second Monday in April the town clerk and treasurer shall, at the hour and place named in said advertisement, proceed to sell the property assessed or so much thereof as may be necessary,