

122E. The Mayor and Council of Chestertown, in causing an assessment to be made of all the property, real, personal and mixed, within the corporate limits of said town, shall accept the value placed by the State and County assessment upon the said respective classes of property within the corporate limits of said town.

122F. The Clerk to the County Commissioners of Kent County is hereby annually directed and required to make a list of the assessment of all the real and personal property within the corporate limits of Chestertown and the names of the persons assessed therewith and furnish the same to the Mayor and Council of Chestertown on or before the fifteenth day of July.

122G. As soon as the Mayor and Council shall ascertain the amount to be levied for the use of said corporation and shall fix and publish the annual rate of taxation, the clerk shall cause to be made a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each and the amount of taxes due and owing from each taxpayer under said levy and assessment, and shall mail or deliver to each taxpayer a bill for his taxes.

122H. Immediately after the said taxes are due and payable as herein provided, the clerk shall proceed to collect all taxes levied by the Mayor and Council of Chestertown, as aforesaid, and if any person shall neglect or refuse to pay said taxes on or before the first day of March next after the same shall become due and payable, then the clerk shall furnish to such person an account showing the aggregate amount of his taxes, together with accrued interest thereon, due and in arrears, or if said delinquent be absent, the clerk may mail such account to the last known postoffice address of said delinquent or attach the aforesaid bill or account on a conspicuous part of the real estate of said delinquent, and unless the same be paid to the clerk within thirty (30) days after such account shall be delivered, mailed or posted as aforesaid, the clerk may seize, levy upon, and sell the property assessed or any other of the goods, chattels, lands, and tenements located within the limits of said town of the person or persons so refusing or neglecting to pay after giving at least twenty (20) days' notice of the time and place of sale by typewritten or printed hand bills set up in three public places in said town, or by advertise-