

expended upon the streets, roads, avenues, and alleys of the town as the Mayor and Council may see fit.

252. The Mayor and Council is hereby authorized, empowered and directed to levy and cause to be collected annually taxes at the rate of 25 cents or less on each one hundred dollars (\$100.00) of the assessed valuation of the real and personal property in said town based on the State and county assessments for all purposes, and any taxes so levied shall be a lien on any and all property of the person, company or corporation against which they may be levied. It shall be the duty of the Clerk-Treasurer of the said town as soon as said taxes are payable to give notice by mail to each owner of property within the said town, said notice to be mailed to the best known post office address of such owner.

253. All taxes levied by the Mayor and Town Council of Colmar Manor on real estate and franchises to use the streets shall be due on the first day of July next succeeding their levy and shall bear interest from that date. On such as remain unpaid after the first day of November following there shall accrue in addition to said interest a penalty of one-half of one per cent. for each whole month that may elapse thereafter until paid or a sale for default shall have been finally ratified by the Court. All special assessments made by the said Mayor and Town Council shall bear the same rate of interest as is now prescribed by law upon all unpaid installments for a period of two years from the respective dates of such assessments; and thereafter, in addition to such interest, there shall accrue a penalty of one-half of one per cent. for each whole month that may elapse until paid or a sale for default shall have been finally ratified by the Court.

254. The Clerk-Treasurer of the Mayor and Town Council of Colmar Manor shall be the collector of all taxes levied, and special assessments made by it, and shall have full power to enforce payment thereof by the sale of the property liable therefor, and to convey a good title to any such property sold by him. Taxes and special assessments levied upon real estate shall be a lien thereon from the date the same are levied or made.

255. The Clerk-Treasurer of said Mayor and Town Council shall prepare, after the first day of February in each year, a list of all taxes in default levied, and all special assessments