

repair and improvement of the streets, avenues and roads within its corporate limits.

SEC. 15. \* *And be it further enacted*, That the Mayor and Town Council of Cheverly shall have power to levy, on or before the thirtieth day of June for each year, the tax year commencing on the first day of July, taxes at such rate as they may find necessary for anticipated expenses for the coming fiscal year, not to exceed twenty-five cents on the one hundred dollars assessed valuation, based upon the State and county assessments for all purposes. All taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom or which they may be levied, and the taxes so levied shall be due and payable the first day of July next succeeding the levy thereof, and shall be in arrears and subject to interest at 6 per cent. per annum from and after 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.

SEC. 15 (a). The Town Clerk and Treasurer of Cheverly shall be the collector of all taxes levied, 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 levied upon real estate shall be a lien thereon from the date the same are levied or made.

SEC. 15 (b). The Town Clerk and Treasurer shall prepare, after the first day of February in each year, a list of all taxes in default levied by the said Mayor and Town Council upon real estate within the corporate limits of the town of Cheverly, commencing with the tax year 1931-1932. Said list shall set out respectively the name or names of the owner or owners of the real estate so listed; a fair description of each piece of real estate sufficient to notify the owner or owners thereof that it is his property which is advertised; the amount of the taxes and interest, penalties and costs for which the same is liable; and a reference to the subdivision or section in which said real estate is situated. The amount of said taxes and interest, penalties and costs may be indicated by the dollar sign and a period in the same way dollars and cents are usually written in figures as, for instance, "\$3.50." The said Town