

at the rate of six percent (6%) per annum from the date of sale, and the date of such payment of taxes respectively; provided that when the taxes are paid by a lien holder the title shall revert to the original owner and not pass to the lien holder.

The Commissioners of Aberdeen are hereby authorized and empowered in their discretion to purchase any property sold for the payment of taxes located in the Town of Aberdeen, whether the taxes due be State, County or Town; provided they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest and expenses of sale and costs; and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the town.

Any sale of land by the Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the Treasurer for payment of the taxes shall die without having secured a deed therefor, the Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

31. Immediately after the 15th day of November in each year the Treasurer shall, in person or by deputy, proceed to collect all taxes due and in arrears on personal property and shall at the first meeting of the Commissioners of Aberdeen after December 1st submit a list of all persons who have not paid their respective taxes on personal property and the Treasurer shall thereafter take such action as the Board may direct and the Treasurer shall not be responsible to the Commissioners of Aberdeen for the amount of any uncollected taxes on personal property.

32. Whenever said Commissioners shall deem it necessary that any street, alley, road or sidewalk within the limits of the said Town shall be opened, widened, narrowed, straightened, drained, paved, repaired, extended or closed, in whole or in part, the full value of all private property required and taken for such use, together with the damage to the remaining property of the respective owners, shall be assessed by the Commissioners, on a day named in the ordinance authorizing said improvements, of which the respective owners of the property affected shall be given at least five (5) days' notice, either by personal service or registered letter; the said Commissioners, at the time they assess the aforementioned values and damages, shall also ascertain and determine what amount of special benefits, if