

first day of January and shall be overdue and in arrears on the first day of the succeeding July. They shall bear interest at the rate of one-half of one per cent for each month or fraction of a month thereafter until paid. All taxes not paid and in arrears after the first day of the following January shall be collected as provided in Sections 93 through 98.

92. *Tax Bills.* Immediately after the levy is made by the council in each year, the city treasurer shall give notice of the making of the levy in one or more newspapers published in the city. He shall make out and mail or deliver in person to each taxpayer or his agent a bill or account of the taxes due from him. This bill or account shall contain an itemized statement of the amount of real and personal property with which the taxpayer is assessed, the rate of taxation, the amount of taxes due, and the date from which they will bear interest. In case the owner or his agent cannot be found, the city treasurer shall attach the bill or account to a piece of the real property, or deliver it to the servant or bailee in custody of the personal property so assessed. He shall keep a copy of the bill or account with a memorandum thereon of the date of mailing, delivering, or posting on the property, as the case may be, of such bill, and such memorandum shall be prima facie evidence of such mailing, delivering, or posting.

93. *Sale of Property.* On and after the first day of January succeeding the levy for any year, the city treasurer may enforce the payment of any taxes due and owing by mailing or delivering to the delinquent taxpayer or his agent, or by posting on property where owner or agent cannot be found, a notice giving the amount of taxes due, warning the delinquent that if the taxes are not paid within twenty days from the date of the notice he will proceed to sell the delinquent's property for the payment of the taxes, interest, and the penalty thereon. At the expiration of the twenty days he may advertise the property or any part thereof by two successive insertions in some newspaper published in Salisbury prior to the day of sale, and by such other notice as he may deem proper. He may sell the property so advertised unless the taxes and penalties, together with the cost of advertising shall be paid by the owner of the property on or before the sale of same. The notice of sale shall be sufficient if it contains the time, place, and terms of sale, the year or years for which the taxes are due, the name of the person to whom the property is assessed, and a description of the property sufficient to identify same. It shall not be neces-