

to the mayor and town council of Cheverly three-fourths of the full amount of the road and bridge tax levied and collected each fiscal year from property taxed for such purposes within the limits of the corporation of the mayor and town council of Cheverly. Any portion of said three-fourths of said road and bridge tax collected by said county commissioners after the fiscal year for which the same was levied, shall be accounted for and paid over to the said mayor and town council from time to time in the year in which the same shall be collected. Said road and bridge tax shall be refunded and paid for the fiscal year 1952 and for each fiscal year thereafter. The money so received by the said mayor and town council shall be used by it for the repair and improvement of the streets, avenues and roads within its corporate limits.

211. The mayor and town council of Cheverly shall have power to levy, on or before the 30th day of June for each year, the tax 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 seventy-three and one-half cents (~~73½~~) (73½c) 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 six per cent (6%) per annum from and after the first day of September following. 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 percent of FOR each whole month that may elapse thereafter, until paid, or a sale for default shall have been finally ratified by the court.

212. The town clerk and treasurer of Cheverly shall be the collector of all taxes and special assessments levied, and shall have full power to enforce payment thereof, as hereinafter provided in section 215. It shall be the duty of the town clerk and treasurer, within thirty (30) days after the beginning of the fiscal year to notify each person against whom any tax has been levied by placing a tax bill showing the amount due in the United States mail with sufficient postage prepaid, addressed to such person or owners at their last known address as it appears upon the treasurer's tax roll of said town. The non-pre-