

89. (*Levy*) All taxes, charges and assessments against real or personal property within the Town shall be levied for the calendar year and as of the first day of January of such year as the date of finality. As soon as may be practicable after the date of finality in each year, the Town Commissioners shall fix by resolution the rate of Town taxation for such ensuing year on all assessments, persons or property subject to taxation.

90. (*Notice of Levy*) The Town Clerk shall, as soon as the annual levy is made, give public notice thereof by one publication inserted in a newspaper printed and published in said Town.

91. (*Tax Bills*) Within thirty (30) days after the Town Commissioners have struck the levy for each calendar year, the Town Clerk shall render an account of the tax due to every person named on the tax rolls whose assessment has become final for such year; provided that any property which may have escaped assessment or been omitted in the regular course of valuation may be subsequently valued and assessed and the owner or owners thereof charged with current taxes justly due thereon.

92. (*Date Due*) (a) All Town taxes, charges and assessments against real or personal property within the Town shall be due and payable on and after the first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding June, and shall bear interest at the rate of one-half of one percent for each month or fraction of a month from the first day of April until paid; provided, however, that the Town Commissioners may allow such discounts for payments prior to said first day of June and charge and collect such penalties for failure to make payment before said first day of June as may prior to the date of finality be fixed by resolution of the Town Commissioners.

(b) In the event that any tax bill be not mailed before the first day of May of any year, the same shall be payable without interest, at any time within thirty (30) days after the mailing of the bill. All such tax bills not paid within thirty (30) days after the mailing of the bill as aforesaid, shall be overdue and in arrears and shall bear interest at the rate of one-half of one per centum for each month or fraction thereof accounting from the date the said bill was mailed.

93. (*Liens*) All unpaid Town taxes, charges and assessments on and against real estate shall be, until