

year during the term of his office, as soon as the annual levy is made, to give public notice thereof by advertisement inserted once in at least two newspapers printed and published in Kent County [and the taxes so levied shall be due and payable on the first day of April of the year in which they are so levied]. It shall be the duty of said Treasurer on or before the [first day of April] *beginning of the taxable year*, to make up, prepare and mail or deliver to each tax payer, whose name appears on the assessments books for Kent County, a statement, bill or account of his or her assessment as well as the amount of taxes due thereon.

132.

ON THE FIRST DAY OF OCTOBER IN EACH YEAR COUNTY TAXES SHALL BE DEEMED TO BE IN ARREARS AND INTEREST SHALL BE CHARGED AND COLLECTED ON ALL TAXES NOT THEN PAID AT THE RATE OF ONE-HALF OF ONE PER CENT FOR EACH MONTH OR FRACTION THEREOF. ON OR BEFORE THE TWENTY-FIFTH DAY OF APRIL IN EACH YEAR THE COUNTY TREASURER SHALL MAIL OR DELIVER TO EACH DELINQUENT TAXPAYER AN ACCOUNT OF HIS ASSESSMENT AND THE TAXES AND INTEREST DUE THEREON WITH NOTICE THAT INTEREST IS DUE THEREON WITH A NOTICE AND WARNING TO SAID DELINQUENT THERETO ATTACHED, THAT UNLESS PAYMENT BE MADE IN FULL WITHIN THIRTY DAYS FROM THE MAILING OR DELIVERY OF SAID NOTICE THAT SAME MAY BE COLLECTED BY DUE PROCESS OF LAW; AND BETWEEN THE FIRST DAY OF JULY AND THE THIRTY-FIRST DAY OF JULY OF EACH YEAR THE COUNTY TREASURER SHALL CAUSE TO BE PUBLISHED A NOTICE OF TAX SALE AS PROVIDED IN ARTICLE 81 OF THE ANNOTATED CODE, SUBTITLE "TAX SALES"; AND IF ON THE FIRST DAY OF SEPTEMBER NEXT THE SAID TAXES, INTEREST AND COSTS ARE UNPAID HE SHALL IMMEDIATELY THEREAFTER MAKE UP A LIST OF ALL DELINQUENTS ASSESSED WITH REAL ESTATE, GIVING THE NAMES OF THE PERSONS ASSESSED, WITH A BRIEF DESCRIPTION OF THE PROPERTY, THE DISTRICT OF ITS LOCATION AND SUCH OTHER DESCRIPTION AS THE COUNTY TREASURER IN HIS DISCRETION MAY DEEM NECESSARY TO RENDER THE SAME POSSIBLE OF IDENTIFICATION, TOGETHER WITH THE AMOUNT OF THE TAXES DUE AND IN ARREARS THEREON, INCLUDING ALL TAXES ON PERSONALTY DUE BY THE OWNER OF SAID REAL ESTATE, WITH INTEREST, COST AND EXPENSES ACCRUED AND TO ACCRUE, AND THEREAFTER THE TREASURER SHALL PROCEED TO SELL THE PROPERTY AS PROVIDED IN SAID SUBTITLE "TAX SALES."

133.

IMMEDIATELY AFTER THE FIRST DAY OF JULY, IN EACH YEAR, THE COUNTY TREASURER SHALL, IN PERSON OR BY SHERIFF OR DEPUTY, PROCEED TO COLLECT ALL TAXES IN ARREARS ON PERSONAL PROPERTY BY