56. Notice of tax levy.

Immediately after the levy is made by the council in each year, the clerk-treasurer shall give notice of the making of the levy by posting a notice thereof in some public place or places in the town. He shall make out and mail or deliver in person to each taxpayer or his agent at his last known address a bill or account of the taxes due from him. This bill or account shall contain a 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 date on which the taxes will bear interest. Failure to give or receive any notice required by this section shall not relieve any taxpayer of the responsibility to pay on the dates established by this charter all taxes levied on his property.

57. When taxes are overdue.

The taxes provided for in section 55 of this charter are due and payable on the first day of July in the year for which they are levied and are overdue and in arrears on the first day of the following October. They shall bear interest while in arrears at the rate of one half of one percentum (0.5%) for each month or fraction of a month until paid. All taxes not paid and in arrears after the first day of the following January shall be collected as provided in section 58.

58. Sale of tax-delinquent property.

A list of all property on which the town taxes have not been paid and which are in arrears as provided by section 57 of this charter shall be turned over by the clerk-treasurer to the official of the county responsible for the sale of tax-delinquent property as provided in State law. All property listed thereon, if necessary, shall be sold for taxes by this county official, in the manner prescribed by State law.

59. Fees.

All fees received by an officer or employee of the town government in his official capacity shall belong to the town government and be accounted for to the town.

60. Audit.

The financial books and accounts of the town shall be audited annually as required by section 40 of Article 19 of the Annotated Code of Maryland.

61. Tax anticipation borrowing.