

## MUNICIPAL CHARTERS

DORCHESTER COUNTY FOR VIOLATION OF SIMILAR MISDEMEANORS AND ANY PERSON VIOLATING ANY ORDINANCE MAY BE TRIED THEREFOR BEFORE, AND IF FOUND GUILTY PUNISHED BY A JUDGE OF THE DISTRICT COURT OF DORCHESTER COUNTY.

## 379. Taxes and assessments.

(c) Taxes to be liens. [The real and leasehold property charged in the assessment books of the town of Vienna to any person, firm or corporation shall be bound for the taxes which may be levied on or against, or on account, of said property, and for all taxes that may be levied against said person, and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all other adverse liens, claims, rights, titles and interests, whosoever may have said property in charge or possession.] It shall be the duty of every person who disposes of [such] property, and of every person who purchases or acquires the same, to see that a transfer is made on the assessment books of the town of Vienna, and no one shall be entitled to a notice for taxes due and in arrear on property which is not charged to such person.

[ (d). Transfer on assessment books. Where property continues charged on the assessment book aforesaid to any person, firm or corporation after the death or dissolution of such person, firm or corporation, the statement, account and notice may be delivered to the executor, administrator or adult heirs at law, or to any one of them, of such person, or, if any such heir shall be a minor or non compos mentis, to the guardian or committee of such minor or non compos mentis, or to the successor of said firm or corporation. If the property be charged to lunatic, such statement, account and notice may be delivered to the trustee or committee of such lunatic. ]

## 381. Tax collections and tax sales.

[ (c). Notice to delinquents. On the first day of January next following the annual levy, or any other levy, the taxes levied thereon shall become and be considered as due and in arrears, and payment thereof may be enforced as herein provided, but no interest shall be charged on any tax account if the same be paid on or before January first next following such levy. In the settlement of any tax account after that date, interest at the rate of six per cent (6%) shall be charged from the said first day of January to the date of payment, and the amount of said interest shall be added to and made part of said taxes. Between the 14th and 21st day of January next following such levy, the clerk shall prepare an alphabetical list of all delinquent taxpayers,