

MUNICIPAL CHARTERS

before the said justice of the peace, who, if he shall find said offender or offenders guilty, shall fine them not less than one dollar nor more than ten dollars and costs, in his discretion, and the said person or persons so found guilty shall be sentenced to be committed to the county jail until the fine and costs are paid, and the fines when paid shall be paid over by the said justice of the peace to the Commissioners of the said town for the use of the corporation] THEN SAID COMMISSIONERS SHALL HAVE POWER BY ORDINANCE TO FIX PENALTIES THEREFOR NOT INCONSISTENT WITH THE PENALTIES FIXED BY THE LAWS OF 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