

VIENNA

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, together with the amount of taxes due from each opposite the name of each such delinquent and a brief description of such taxable property showing the nature and location of same, and from this list of delinquent taxpayers the clerk shall prepare and mail to each delinquent taxpayer a notice showing the amount of taxes due and in arrears and stating that unless said taxes and expenses incurred are paid on or before the first Tuesday in April following, the said taxes will be collected by law. In event the postal address of the taxpayer be unknown, the property may be posted, with a copy of the notice also posted at two conspicuous places in Vienna as previously set forth herein, and such mailed or posted notice shall be considered as a final notice to all delinquent town taxpayers.]

[(d) Tax sales. On the first Wednesday in April following such levy, the clerk shall proceed to levy an execution on the property assessed and the claim for taxes shall, upon the said first Wednesday in April, become an execution. The clerk may seize the real and leasehold property charged on the assessment book to the delinquent taxpayers, and any personal goods and chattels belonging to the same, and such seizure shall become a lien on said property, goods and chattels so seized from the time of such seizure. The clerk may proceed to sell either the real, leasehold or personal property so seized, or so much thereof as may be necessary for payment of taxes due and in arrears, and expenses, of such delinquent taxpayers, at public sale, to the highest bidder, on giving previous notice, of twenty days in the case of real and leasehold property, by advertisement inserted in some newspaper published in Dorchester County, Maryland, of the time, place and terms of sale of said real and leasehold property, with a brief description describing the nature and location of said property, or, of ten days in the case of personal property, by handbills posted in not less than four conspicuous places in the town of Vienna, of the time, place and terms of sale of said personal property. On the day appointed for the sale, the clerk shall attend and offer for sale and sell so much of said property as may be necessary to pay taxes, interest and expenses. In