

property to be assessed or in whose custody the same may be, or if it be land and no one is in the apparent occupancy thereof, then such notice shall be posted upon such land.

CHAP. 34.

Section 26 d. It shall be the duty of said treasurer as soon as the annual levy is made and placed in his hands to give notice thereof by advertisement inserted in one newspaper published in said town for two weeks, stating the time from which said taxes bear interest, and the place at which they are to be paid, and the days upon which he will be present for the purpose of collecting the same, and warning all taxpayers of their liability to be published as delinquent and to have their said property sold, unless the taxes with which they are charged be settled within the time required by law.

Notice to be given.

Section 26 e. It shall be the duty of the said treasurer to attend, in person, or by deputy, at the office of said Town Commissioners, or such other place as said Town Commissioners shall designate in said town, at least one day in each week between the time said taxes are placed in his hands for collection and the first day of October of the current year to collect and receive said taxes.

Duty of treasurer.

Section 26 f. Immediately after the first day of September in each year, the said treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrear, and shall forthwith cause the same to be published once a week for two successive weeks in one newspaper published in said town, and charge a proportionate part of the cost thereof to each of said delinquents; should any of said taxes so in arrear continue unpaid after such advertisement and remain so unpaid until the first day of October then next ensuing, then immediately after the first day of October in each year the said treasurer shall make up a further list of all taxes due and in arrear, which list shall contain the names of the person or persons assessed with property upon which taxes are due and in arrear, and a brief description of the property, and, in case of real estate, such reference to conveyances as will render the same easy of identification, and the amount of tax levied and in arrear, including all arrears for previous years, with the interest and costs and expenses accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said taxes, interest, costs, and expenses are not paid before the first Monday of December then next ensuing, the said treasurer will proceed at 10 o'clock A. M. on that date, at the courthouse door in said town of Bel Air, to offer every piece of said property, real or personal, for sale to the highest bidder for cash, which said list and notice shall be published in one newspaper

List of delinquent taxpayers to be made out.

List to be published.