

be numbered 193 A, 193 B, 193 C, 193 D and 193 E, which are hereby added to said article in order, as follows:

List of persons to be made out.

192. Whenever the council shall levy a tax, which said tax shall not exceed sixty cents on the one hundred dollars in any one year, it shall cause to be made out a list of the persons charged therewith, and shall cause to be affixed thereto the respective sums to be collected from each person, and a warrant to the bailiff to collect the same, and the taxes levied by the council shall be due as soon as they are levied; shall bear interest on and after the first day of January next succeeding the day of levy, and they shall be deemed in arrear on and after the first day of January next succeeding the date of their levy.

Collect taxes.

193. The bailiff shall, immediately after the receipt of such list and warrant, proceed to collect said taxes, and shall, within thirty days, render to each person named therein, if resident in said town, an account of the tax, and in the case of non-resident taxpayers shall, within said period of thirty days, send said account by mail, addressed to such non-residents at their best known places of residence, and if the place of residence of such non-resident taxpayers is unknown, the bailiff shall post said account, with the notice attached, at some conspicuous place upon the property assessed to such non-resident taxpayers. And to each account so rendered, or sent by mail, or posted, shall be appended a notice that unless the same is paid on or before the 1st day of January then next ensuing the name of the party will be published as a delinquent taxpayer, and the property upon which such tax accrued will be exposed to sale to pay said account, in accordance with law.

Real estate may be sold.

193 A. The real estate of a delinquent taxpayer may be sold to pay municipal taxes due and in arrear to the Mayor and Council of Rockville, whether there be personal property or not.

List of persons in default to be made out.

193 B. Immediately after the first day of January in each and every year, the bailiff shall make out a list of all persons in default for taxes on said date, showing the amount of the tax charged to each person in arrear, and a brief description of the real property with which each person is assessed, or so much thereof as may be necessary to pay the taxes in arrear, sufficient to indentify and locate the same, to which list shall appended a notice that if said taxes and all interest thereon and a proportional part of the expense of advertising said list, and all legal costs be not paid on or before the last Wednesday in February then next ensuing, he will, in conformity with the