

Levy and sale. SEC. 19. *Be it further enacted,* That such assessment so approved has the force and effect of a judgment and execution; and the person appointed to collect such taxes may, on failure to pay, collect the same by levy and sale of the property of the person to whom assessed, or if assessed to an owner unknown, by a sale of the property.

Notice. SEC. 20. *Be it further enacted,* That on all sales of personal property under the preceding section ten days' notice of the time and place of sale must be given by notice posted up at a public place in such town.

SEC. 21. *Be it further enacted,* That on all sales of real property for the non-payment of taxes, thirty days' notice by advertisement must be given in some newspaper in such town, and if there is none, by posting such advertisement at some public place therein for thirty days before the sale.

What advertisement must state. SEC. 22. *Be it further enacted,* That such advertisement must state: 1. the description of the property; 2. the name of the person to whom assessed, unless assessed to an unknown owner, in which case it must be so stated; 3. the amount of taxes assessed, and the costs, including the expense of advertising.

Time and place of sale. SEC. 23. *Be it further enacted,* That all sales of property under this act must be made in such town, must commence between the hours of ten and twelve in the morning, and not continue after the hour of four in the afternoon, and may continue from day to day until the sale is completed.

Certificate of purchase. SEC. 24. *Be it further enacted,* That the person appointed to collect the taxes must give to the purchaser of real estate a certificate of purchase in the same form, and which is of the same effect, with the certificate given by the tax collector in sales of real property for taxes.

May be redeemed SEC. 25. *Be it further enacted,* That real estate sold under this act may be redeemed at any time within two years from the sale, on the payment of the amount for which the property was sold, with interest at the rate of twenty per cent. per annum, and all taxes which have accrued; and if the purchaser does not reside within the limits of the corporation, the same may be redeemed by payment made into the corporation treasury for the benefit of the purchaser.

Infants, lunatics, &c. SEC. 26. *Be it further enacted,* That infants, lunatics and married women are allowed one year after removal of their respective disabilities to redeem, complying with the requirements above specified.

Additional taxes. SEC. 27. *Be it further enacted,* That in addition to the taxes necessary for the year 1854, the said corporate authorities are hereby required to assess a sum not exceeding four hundred dollars to discharge the debt incurred by the corporate authorities of said town in the year 1853.