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ORDINANCE NO. 20 Sept 7. 1961

AN ORDINANCE PROVIDING FOR THE COLLECTION OF DELINQUENT TAXES.

BE IT ORDAINED BY THE CITY OF LAKEWOOD AS FOLLOWS:

SECTION 1. That with respect to any taxes and penalties remaining due and unpaid after the 31st day of December of the year for which the taxes are assessed, it shall be the duty of the Recorder to send notice to such delinquent taxpayer by certified mail, on or before the tenth day of the following January, advising said taxpayer that unless said taxes and penalties accrued and thereafter accruing shall be paid prior to the 1st day of the following March, suit will be filed for the purpose of collecting and enforcing payment of such taxes and penalties.

SECTION 2. BE IT FURTHER ORDAINED, That in the event such taxes and penalties shall not be paid in full prior to said 1st day of the following March, then it shall be the duty of the Recorder to deliver the delinquent list showing all unpaid land taxes to the City Attorney, or to a special Attorney appointed for such purpose, and to cause said Attorney to prepare and file suits in the Chanery or Circuit Courts for the collection of all delinquent land taxes and penalties thereon due to the municipality.

Passed 1st Reading Aug. 17, 1961

Passed 2nd Reading Sept 7, 1961

Passed 3rd Reading Jan. 18, 1962

ATTEST: Mrs C. J. Wonder
CITY RECORDER

G. L. Ferrell
(COMMISSIONERS)