

SEC. 13. *And be it further enacted,* That there shall be appointed by the Mayor and Common Council three assessors, who shall constitute the Board of Assessors and shall serve three years, except that the first Board so appointed shall have one member appointed for one year, one member appointed for two years and one member appointed for three years, and thereafter one assessor shall be appointed every year to serve three years. Said assessor shall possess the qualifications required of the Mayor of said town. The said Board of Assessors shall every year on or before the first day of April make up a list of all assessable real property and transmit the same to the Mayor and Common Council. The said Mayor and Common Council shall within 60 days thereafter fix the annual rate of said town, said rate at any time not to exceed thirty-five cents per one hundred dollars of the assessed value based upon the return of said assessors.

All taxes chargeable against any person or corporation shall be a first lien, prior to all other liens or incumbrances whatsoever, upon all real and personal property of such person or corporation.

Taxes may be collected by distraint, or by suit at law in equity, or by sale of real property in the manner hereinafter prescribed.

Taxes and assessments shall be paid to the Treasurer of the town. The actual incumbent of the treasury office is authorized to collect all taxes and assessments due at the time he assumes his office as well as those falling due during his term of office, and no Treasurer is authorized to make any collection after the end of his term.

The ordinance levying the taxes shall, of itself, constitute the Treasurer's authority for proceeding to collect the same, and no other warrant or evidence of authority is required.

It shall not be necessary to make any demand for taxes or to render to the parties chargeable therewith any tax bills; but it shall be the duty of each person chargeable with taxes to attend to the office of the Treasurer and pay the same between the first day of July and the first day of October in each year.

All taxes are due and payable on the first day of July in each and every year and if not paid on or before the first day of October next following shall bear interest at the rate of one per centum per month until paid and if not paid on or before the first day of January next following, the Treasurer shall make up a list of the unpaid taxes, and shall advertise the same