

passage of the order, and the lien may be enforced by *scire facias*, or bill in equity, as in the case of mechanics' liens. If the property effected, and on account of which the assessment was made, is not sufficiently described for identification, the description may be perfected in the writ of *scire facias*, or bill of equity. A writ of *scire facias* shall be issued, except in the case of infants, in the case of each person who has not paid his assessment, but if in case of the same property, two or more persons are together liable to pay the same sum, one *scire facias* shall suffice for all of such parties. But all the assessments may be adjusted under the same bill and decree in a court of equity. The property of infants shall be equally affected with that of adults under said assessment, but in case of infants the proceeding must be by bill of equity—assessment. The judgment under *scire facias*, or the decree in equity, shall set forth the priority which the order of the Commissioners holds and possesses in the premises. Under the decree the payment of the lien may be compelled by the execution or by appointment of trustee. The adjusters shall be paid fifty cents per day while performing the duty herein imposed on them.

THE COLLECTION OF TAXES.

72. One month after the annual levy for corporate purposes has been made and declared; the taxes levied therein shall become due and in arrears, and payment thereof may be enforced as herein provided. Every person or party who shall pay his or her taxes within one month after the levy-list shall be delivered to the Town Collector shall be allowed a discount of 3 per cent. thereon, and this discount shall be allowed to the Town Collector in his settlement with the Town Treasurer; provided, the taxes on which the allowance is claimed shall be paid to the Town Treasurer within ten days after the said month expires. The taxes levied shall bear interest from and after the end of four months from the date of the levy.

Collection of taxes.

The real and leasehold property charged in the assessment book of the town, to any person or persons, party or parties, shall be bound for the taxes which may be levied on or against, or on account of said property and for all taxes that may be levied against said person or persons, party or parties, and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all other adverse liens, claims, rights, titles and interests, whosoever may have said property in charge or possession. It shall be the duty of a

Real and leasehold property.