

person or party who disposes of such property and of the person or party who purchases or acquires the same, to see that a transfer is made on the assessment book of the town, and no one shall be entitled to a notice of taxes, due and in arrear, of property which is not charged to such party or persons.

Taxes due and  
in arrear.  
How collected

As soon as the taxes under any levy becomes due and in arrear, or as soon thereafter as may be convenient, the Town Collector shall deliver to the person or party charged therewith a statement, or account, naming the total amount of taxes with which such person or party is charged, and stating the year for which the levy was made, and notifying such person that unless said taxes are paid within one month from the date of such delivery, the taxes will be collected according to law. Such statement, account and notice shall be considered delivered, whether the same be delivered to such person or party in person, or whether the same be left at the person or party's ordinary place of residence, and it may be so delivered within or without the county, and where more than one person is charged with the same taxes, a delivery to any one shall constitute a delivery to all. Where property continues charged on the assessment books to a person after his or her death, the statement, account and notice may be delivered to his or her executor or administrator, or to her adult heirs-at-law, or to any one of them, and in case their heirs are minors or *non compos*, to the guardian or committee of such minors or *non compos*. If the property is charged to a *non compos* or lunatic it might be delivered to his trustee or committee.

Collector may  
levy an  
execution on  
the property.

As soon as the month's notice expires the Town Collector may proceed to levy an execution on the property, and the claim for taxes shall upon the expiration of such month become an execution. He may seize the real and leasehold property charged on the assessment book to the delinquent, and any personal goods and chattels belonging to the same, and such seizure shall become a lien on the personal property seized from the time of seizure. He may proceed to sell either the real, leasehold and personal property, or so much as may be necessary for his purpose at public sale to the highest bidder, on giving twenty days' previous notice in the case of real and leasehold property of the time, place and terms of sale by advertisement inserted in some newspaper published in the town, and in the case of personal property by giving ten days' previous notice thereof by hand bills posted in four conspicuous places therein. At the day appointed for the sale the Town Collector shall attend, and offer and sell so much of the property seized as may be necessary to pay taxes, interest

Shall publish  
notice of sale.