

or lower the present assessment, (1) by making such changes or corrections therein as may be deemed just and proper; (2) by adding thereto any property subject to taxation and not appearing in the previous assessment; and (3) by ascertaining, so far as may be, all changes of ownership up to the date of such revision, to the end that all property may be assessed and taxed in the names of the legal owners thereof at the time of the annual assessment or revision; provided, however, that in the case of property passing by descent or property in course of administration under a will or otherwise, it shall be sufficient to assess and tax the same to the estate of the deceased owner; and provided further, that if the ownership of any property cannot by reasonable diligence be ascertained, and if there be no known owner, the same may be taxed to the last known owner thereof. (b) The person or persons making the assessment or revision shall report to the council as soon as practicable the result of their labors; the clerk to the council shall immediately upon the filing of said report notify every person the assessment of whose property is either increased or diminished by said report of the fact, and amount of such increase or decrease, and of the time and place of the meeting of the council hereinafter provided for, such notice to be served by the bailiff of said town on all such persons residing in said town, and as to such person not residing in said town the clerk shall mail such notice to the last known postoffice address of such non-residents. The council shall at the first regular meeting after the filing of the report above mentioned hear and determine all appeals or complaints in regard thereto, adjourning from time to time so long as may be necessary for that purpose, except that no complaint will be heard later than the 15th day of June. Notice of such hearing shall be posted up two weeks before the date thereof in at least five conspicuous places in the town. After all appeals and complaints, if any have been heard and determined, the council, by an ordinance to be passed not later than the first day of July following the order of the assessment or revision, shall adopt such assessment or revised assessment as the assessment for the ensuing year. (d) The assessment or revised assessment shall derive all its validity from the ordinance of the council, adopting the same without regard to any defects or irregularities in the proceedings of the persons originally making the assessment or revision.

1906, ch. 292, sec. 16.

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