

if the ownership of any property cannot by reasonable diligence be ascertained, the same may be taxed to the last known owner thereof. The person or persons making the assessment or revision shall report to the Council as soon as practicable the result of their labor. 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 or Clerk of said town on all such persons residing in said town, and as to such persons 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 (5) 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 ordering of the assessment or revision, shall adopt such assessment or revised assessment as the assessment for the ensuing year. 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.

1914, ch. 351, sec. 16.

365. 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 or corporation. Taxes may be collected by distraint, or by suit at law or in equity, or by sale of real property, in the manner hereinafter prescribed, but no distraint or attempt to distraint, or otherwise to collect from personalty, shall be prerequisite to a valid sale of real property according to the methods provided in the subsequent provisions of this Charter. 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 shall be authorized to make any collection whatever 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 shall be 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 at the office of the Treasurer and pay the same some time between the first day of July and the first day of November in each year.