

the course of administration under 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, the same may be taxed to the occupant thereof, and if there be no occupant, then to "unknown owner."

(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 shall, immediately upon the filing of this 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. Said notice shall be mailed by the Town Clerk to the last known address of the persons so assessed. 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, adjoining* from time to time as long as may be necessary for that purpose.

(C) After all appeals and complaints have been heard and determined, the Council, by an ordinance to be passed not later than the last day of June following the ordering 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.

1929, ch. 169, sec. 10.

963. (A) 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.

(B) Taxes may be collected by distraint, or by suit at law in equity, or by sale of real property in the manner hereinafter prescribed; but no distraint or attempt to distrain, or otherwise to collect from personalty, shall be a prerequisite to a valid sale of real property in accordance with the methods provided in this Charter.

(C) 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.

(D) 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.

(E) 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

*"Adjourning" evidently intended.