

and to such property it shall be a lien thereon with a priority over all other liens; a copy of the order may be filed and recorded in the office of the Clerk of the Circuit Court for Worcester County if the amounts ordered to be paid therein be not paid in thirty days after the passage of the order, and the lien may be enforced by *scire facias*, or bill in Equity, as in the case of a mechanic's lien. If the property affected, 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 in Equity. If *scire facias* is resorted to, a separate writ shall be issued in the case of each person who has not paid his assessment, but if in any case two or more persons are together liable to pay the same on account of the same property, one *scire facias* shall suffice for all 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 affected equally with that of adults under and by virtue of such assessment; but in the case of infants the proceedings to enforce the same shall be by bill in Equity; the judgment under *scire facias* or the decree in Equity shall set forth the priority which the assessment made by the order of the Mayor and Council holds and possess the premises; under the decree the payment of the lien may be compelled by execution or by appointment of a Trustee to sell. The adjusters shall be paid one dollar per day each while performing the duty herein imposed on them.

1908, ch. 733. 1920 Code, sec. 30.

31. To encourage manufactures in said town, the Mayor and Council are authorized, when they see fit so to do, to exempt the plant of any manufacturing company or association hereafter located within the corporate limits of said town from taxation for corporate purposes for five years, but any ordinance, resolution or contract which exempts any property, except such as a manufacturing plant, or for a period for longer than five years, shall be absolutely null and void in all respects whatever.

1908, ch. 733. 1920 Code, sec. 31.

32. The taxes imposed in the annual levy by the Mayor and Council shall be collectible by action at law or by proceeding against the property under seizure by way of distress or execution at any time within four years after such taxes become due and in arrears, and not afterwards, unless the person or persons charged with the taxes, shall extend the time of payment by an express promise to pay the same, in which case they may be so collected at any time within three years after the new promise.

1908, ch. 733. 1920 Code, sec. 32.

33. The title to all real, leasehold and personal property belonging to the town shall be vested in the Mayor and Council, who shall have full power and authority to protect and preserve the same, and to proceed at law or in Equity as may be right, to recover the possession thereof or recover damages for trespass upon or injury to the same or to prevent