

town, to any person or persons, firm or firms, corporation or corporations, association or associations, shall be bound for the taxes which may be levied on or against, or on account of said property, and for all taxes that may be levied against such person or persons, firm or firms, corporation or corporations, association or associations; and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all adverse liens, claims and interests, whosoever may have said property in charge or possession. It shall be the duty of the person, firm, corporation or association disposing of any such property, and of the person, firm, corporation or association who purchased or acquired the same, to see that a transfer is made on the assessment books of the town, and no one shall be entitled to a notice of taxes, due and in arrears, on property which is not charged on the assessment books of the town to such person, firm, corporation or association. On and after the day on which said taxes fall due and payable, as above stated, the tax collector may proceed to the collection of any of said taxes, and if he proposes to collect said taxes by levy upon the personal property of the delinquent, he shall first leave with the person, firm, corporation or association against whom the said taxes are charged, or by whom the said taxes are to be paid, or with one of them, if more than one, or at his, her or their usual place of abode, or at the usual place of abode of one of them, a statement showing the aggregate amount of property of every description with which the person is assessed and the amount of taxes due thereon, with a notice annexed thereto, that unless the taxes so due are paid within thirty days thereafter, he, the said tax collector, will proceed to collect the same by way of distress or execution, to be levied on said property. And if at any time after thirty days after the said notice has been so delivered the taxes shall not be paid, the tax collector may proceed to collect the same by levy upon so much of the personal property of the person, firm, corporation or association from whom such taxes are due as may be necessary to satisfy and pay the delinquent taxes and interest, and also all the costs of sale; and after having given ten days' notice of the time, place, manner and terms of sale by handbills at the Court House door of Worcester County in the town of Snow Hill, and at least three public places on the public streets of Berlin, may, agreeably to said notice, sell at public auction for cash the property so levied on, at some public place in Berlin, and may then and there deliver possession of the property so sold to the purchaser; and after retaining out of the proceeds of sale the amount of taxes due from the delinquent, with interest thereon, together with all the costs incurred in making the sale and caring for the property, including poundage fees, he shall pay over the surplus, if any there be, to such delinquent. And for the payment of any taxes due on the annual levy which shall not be paid on or before the first day of January next succeeding the levy of said taxes, the tax collector may sell the real estate of the delinquent from whom the said taxes are due, whether the said delinquent has personal property or not, by complying with the following provisions; the tax collector shall first leave with the person, firm,