

ment 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, the same may be taxed to the occupant thereof, and if there be no occupant, 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, and the council shall at the first regular meeting thereafter hear and determine all appeals or complaints in regard thereto, adjourning from time to time so long as may be necessary for that purpose. Notice of such hearing shall be posted up two weeks before the date thereof in at least five conspicuous places in the town. (c). After all appeal 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. (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.

17 (a). 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. (b.) 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 a prerequisite to a valid sale of real property according to the methods provided in the subsequent provisions of 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 shall be authorized to make any collection whatever after the end of his term. (d.) The ordinance levying the taxes shall of itself constitute the Treasurer's authority for proceedings to collect the same, and no other warrant or evidence of authority shall be 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

Collection of
taxes.