

as the assessment for the issuing 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.

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16. (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 distrain, or otherwise, to collect from personally, 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 collections 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 shall be the duty of each person chargeable with taxes to attend at the office of the treasurer and pay the same sometime between the first day of July and the first day of November in each year.

17. (a) On or before the first day of July in each year the Council shall, by ordinance, levy the general taxes for the fiscal year next ensuing, which taxes shall not exceed fifty cents (50c) on each hundred dollars of assessable property; such taxes shall be due immediately on the levy thereof; and if the taxes due from any person or corporation shall not be paid before the first day of November following there shall be added on that day a penalty of one per centum thereof, and a like penalty of one per centum on the first day of each succeeding month until such taxes and penalties shall be paid. (b) On or before the third Monday in April of each year, but not earlier than the first day of April, the

First Lien upon property.

Tax levy to be made, etc.