

First lien

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 terms 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 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 sometimes between the first day of July and the first day of November in each year.

Tax to be levied.

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 thirty (30) cents 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 treasurer shall offer at public sale at some place within the town, to be designated in his public notice of sale, all real property which is then subject to a lien for delinquent taxes under the provisions of this charter whether for the year then current or for previous years, or so much thereof as may be necessary to pay the delinquent taxes due from the owners thereof, respectively, with penalties and costs, including the proportional cost of giving notice by advertisement or posted notices, as hereinafter provided; provided, however, that the taxes for the present year may be collected as now provided for by law. (c) The notice of the sale shall state the time and place of