

the annual levy, the taxes levied therein shall become due and in arrears, and payment thereof may be enforced as herein provided.

Section 330 I. The real and leasehold property charged in the assessment books of the city to any person shall be bound for the taxes which may be levied on or against it, or on account of said property, and for all taxes that may be levied against said person, and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all other adverse liens, claim, rights, titles and interest, whosoever may have said property in charge or possession. It shall be the duty of a person who disposes of such property, and of the person who purchases or acquires the same, to see that a transfer is made on the assessment books of the city, and no one shall be entitled to a notice for taxes, due and in arrear, on property which is not charged to such a person.

Section 330 J. On the first Monday in September in each year the Clerk shall have ready what is known as the Tax Collection Book, setting forth in alphabetical form the names of the taxpayers, also the amounts of real and personal property or bonds or other taxable property assessed to them, and the amount of taxes due on same in accordance with the last named levy. The Clerk shall make out a statement of each amount on the tax records, setting forth the total amount of property charged to each person, the tax rate, and the amount of taxes due. These statements shall be mailed between the first and sixteenth days of September next following the date of the annual levy, to the respective taxpayers, in an envelope with the return printed notice on same, and in case the statement so mailed is not returned, it shall be considered as delivered, the same as if it had been delivered in person. In case any statement is returned to the Clerk, he shall make all reasonable effort to better locate the person and remail or deliver the statement of his tax account. If the Clerk, after due diligence, is unable to find the person to whom the said statement is addressed, he shall post one copy of said statement on the property, and one statement at the City Hall door, and such posting of said statement shall be due notice. When property is taxed to more than one person a notice to one shall be a notice to all.

Section 330K. During the week preceding the first day of September of each year the Clerk shall announce by adver-