

become due and payable on the first day of the next January after the day on which the said levy is made, and from and after that date on which they so fall due they shall bear interest; the real and leasehold property charged in the assessment book of the town, to any person or persons, party or parties, 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, party or parties; 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 interest, whosoever may have said property in charge or possession. It shall be the duty of every person or party who disposes of any such property, and of the person or party who purchased or acquired the same, to see that the transfer is made on the assessment book 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 book of the town to such person or party. 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 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 party 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 amount of taxes due thereon, with a notice annexed thereto, that unless the taxes so due are paid within ten 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 at any time after ten 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 or party from whom such taxes are due as may be necessary to satisfy and pay the delinquent taxes and interest, and also all the cost of sale; and after having given five days' notice of the time, place, manner and terms of sale by hand bills stuck up 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 Pocomoke City, may, agreeably to said notice, sell at public auction for cash the property so levied on at some public place