

President of the Board and the Clerk, and authenticated by the corporate seal.

After the sittings for the correction of tax accounts and the making of the appropriations and levy for the ensuing fiscal year, the person to whom property is assessed at the time of the making of the levy shall be held responsible for the whole tax charged to him, provided he or she has property of sufficient amount to cover said tax. After the levy has been made, the taxes must be adjusted between buyer and seller of any property for that tax year, and any part or class of property held by the seller shall be held as responsible for the whole tax bill charged to him, or her, but the Clerk shall locate and hold the original property so named in the tax record as liable and responsible for the taxes only in such cases as to where the property remaining in the name of the person to whom it was assessed and charged at the time of the making of the levy is not of sufficient amount to cover the tax bill. In that event, the Clerk shall proceed to locate and hold such property as responsible for the tax bills to the amount and value as it is assessed on the tax records at the time said levy was made.

22. On the first Monday in August in each year, the Clerk shall have ready what is to be known as the Tax Collection Book, setting forth in alphabetical form the name of the taxpayer and the amounts of real and personal property or bonds or other taxable property assessed to said taxpayer, a brief description showing the nature and location of said taxable property 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 August 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, the Clerk shall make all reasonable effort better to locate the taxpayer and remail or deliver the statement of the tax account. If, after exercising due diligence, the Clerk is unable to find the taxpayer to whom the said statement is addressed, the Clerk shall post one copy of said statement on the property and a copy of said statement at two conspicuous places in the town of