

same later, but not later than the first of [November] *March*; the taxes so levied shall become due and payable on the first day of [the next calendar month after the day in which the said levy is made,] *March next* and from and after [that date on which they so fell due they] *the first day of June next* shall bear interest; the real and leasehold property charged in the assessment books of the town, to any person or persons, firm or firms, corporation or corporations, association or associations, 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, firm or firms, corporation or corporations, association or associations; 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 interests, whosoever may have said property in charge or possession. It shall be the duty of the person, firm, corporation or association disposing of any such property, and of the person, firm, corporation or association who purchased or acquired the same to see that a transfer is made on the assessment books 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 books of the town to such person, firm, corporation or association.

(c). 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 of 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 person, firm, corporation or association 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 the amount of taxes due thereon, with a notice annexed thereto, that unless the taxes so due are paid within thirty 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.

(d). And if at any time after thirty 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, firm, corporation or association from whom such taxes are due as may be necessary to satisfy and pay the delinquent taxes