

dinance, resolution or rule of the Mayor and Council by which the said levy of taxes was made and the rate of the said levy, signed by the Mayor and President of the Town Council and with the corporate seal thereto affixed, and they shall deliver the same to the town clerk of said town and it shall be a sufficient warrant to him to collect the said taxes; provided, that if on account of death or from any other cause the Mayor and Council should be unable to make the levy before the first day of September in any year they may make the same later, but not later than the fifteenth of December; the taxes so levied shall 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; and the following discounts shall be allowed: On all taxes paid during the month of September after the levy, two per cent.; on all taxes paid during the month of October one and one-half per cent. ( $1\frac{1}{2}\%$ ); on all taxes paid during the month of November one per cent. ( $1\%$ ); and on all taxes paid during the month of December one-half of one per cent. ( $\frac{1}{2}$  of  $1\%$ ); the real and personal property charged on the assessment books 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 if taxes be due and owing upon real and personal property by any taxpayer the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property; and if taxes be due and owing upon personal property only said taxes shall be a lien on said personal property; and such liens shall have priority over all adverse liens, claims and interest except State and County taxes which are also a lien against said property. 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 town clerk may proceed to collect any of said taxes and may force collection by a sale or sales as hereinafter provided.

Whenever it shall be necessary to enforce the payment of taxes by sale of personal property the town clerk shall first serve the party against whom the said taxes are charged, or by whom the said taxes are to be paid, or one of them, if more than one, with a statement showing the aggregate amount of property of every description with which the person is assessed and amount of taxes due thereon, and with a notice annexed thereto that unless the taxes so due are paid within ten days thereafter, he, the said town clerk will proceed to collect the same by way of distress or execution, to be levied on said property; and the service of said statement and notice as aforesaid may be made by mailing the same by registered mail to the last known Post Office address of the party on whom the same is to be served; provided that nothing in this Act shall deprive the town clerk of the right to proceed against an absconding debtor by way of attachment. Provided said taxes are not paid in ten days after the said statement and notice has been so served the town clerk shall deliver to any policeman of said town a copy of the statement