

40. If at the expiration of the said twenty days any assessment, tax or duty remain unpaid, the said Treasurer shall leave, or cause to be left, at the usual place of residence, domicile, office or place of business of the person owing such assessment, tax or duty, or with him personally, a statement in detail of the various sums and of the total amount of assessments, taxes or duties exclusive of water rates, and shall at the same time, in and by a notice annexed to such statement, (according to form C, in the schedule hereunto annexed) demand payment of the assessment, taxes or duties therein mentioned, together with the costs of the service of such notice, according to such tariff as the council of the said city may establish.

41. The provisions of the next preceding section shall not apply to persons residing beyond the limits of the said city; the said persons shall be bound to pay their assessments, taxes or duties, within thirty days after the public notice mentioned in the forty-first section of this Act, without it being necessary that any demand should be made upon them either personally or at their domicile, office or place of business.

42. If any person in the said city neglects to pay the amount of assessments, taxes or duties imposed upon him, for the space of fifteen days after such demand made as aforesaid, the Treasurer of the said city shall levy the same, with costs, by warrant to be issued by the Recorder's Court of the said city (according to form D, in the schedule hereunto annexed) authorizing the seizure and sale of the goods and chattels of the person bound to pay the same, or of any goods and chattels in his possession, wherever the same can be found within the said city; and no claim of property or privilege thereon or thereto shall be available to prevent the sale thereof for the payment of the assessments, taxes or duties and costs, out of the proceeds thereof; provided always that any party having any hypothec, lien, or privilege upon property real or personal out of the proceeds of which the said Corporation shall be paid any assessments and which shall have accrued in respect of other property, such party shall be subrogated to and shall have the right to exercise the rights and privileges possessed by the said Corporation at the time of such payment in respect of such other property as to such assessments.

43. Before proceeding to the sale of the goods and chattels of any person indebted as aforesaid, the Treasurer of the said city shall give public notice (Form E) of the day and place of sale, and of the name of the person whose goods and chattels are to be sold, which said notice shall be affixed or posted in a conspicuous place at the entrance of the City Hall of the said city, at least forty-eight hours previous to such sale.