§ 926. Personal liability for taxes; optional method of collection. * 1. The owner of real property, or of an interest therein, if a resident of the city or town in which such property or interest therein is assessed and if his name is correctly entered on the roll, shall be personally liable for the taxes levied thereon. The term "resident" shall include a corporation having within such city or town a place for the regular transaction of business or in actual possession of real property therein.

* NB (Effective until ruling by Commissioner of Internal Revenue)

* 1. The owner of real property, or of an interest therein, including the interest of a renter pursuant to section three hundred four of this chapter, if a resident of the city or town in which such property or interest therein is assessed and if his name is correctly entered on the roll, shall be personally liable for the taxes levied thereon. The term "resident" shall include a corporation having within such city or town a place for the regular transaction of business or in actual possession of real property therein. The owner of real property, or his designated agent shall enter on the roll the interest of the renter pursuant to section three hundred four of this chapter.

* NB (Effective pending ruling by Commissioner of Internal Revenue)

2. After the thirty-first day of January, the collecting officer may call on any person personally liable for unpaid taxes listed on the roll and demand payment thereof. If any such person refuses to pay the taxes demanded, the collecting officer may levy upon any personal property in the county belonging to or in the possession of such person and, unless the taxes are paid prior thereto, cause the same to be sold at public auction for the purpose of paying the taxes due and the expense of levy and sale.

3. Public notice of the time and place of such auction shall be posted in at least three public places in the city or town where the sale is to take place for at least six days immediately prior thereto.

4. Any surplus from the proceeds of the sale after payment of the taxes due and the expenses of levy and sale shall be paid to the person liable for the taxes unless a claim therefor is made by some other

person on the ground that the property sold belonged to him. If the person liable for the taxes admits the validity of such claim, the surplus shall be paid to the person making the claim, otherwise it shall be paid to the chief fiscal officer of the city or town who shall retain the same until the rights of the parties have been determined in accordance with law or by agreement of the parties. Either party may bring an action against the other to recover such surplus and, for the purposes of the action, the defendant shall be deemed to be in possession thereof. The successful party shall, in addition to such surplus, be entitled to the costs of the action. In an action brought pursuant to this subdivision, no other cause of action shall be joined, nor any set-off or counterclaim allowed.

5. If upon application of a collecting officer or the county treasurer, it appears that taxes on a parcel of real property cannot be collected because the owner personally liable therefor has moved to another county in the state, the county court shall issue an order directed to the sheriff of such other county to collect such taxes with interest at the rate of eight per centum per annum from the date of the order by levy and sale of the personal property of such owner. Such order shall be filed in the office of the clerk of the county in which it was granted and a certified copy thereof delivered to the sheriff of such other county. Upon receiving such order, the sheriff shall comply therewith and shall be entitled to the same fees and subject to the same liabilities and penalties for neglect as in the case of an execution from a court of record. The sheriff shall pay the net amount received to the county treasurer of the county from which the order was issued who shall credit such amount to the appropriate city or town.