

place of abode, or in case the said party shall not reside in the county, on the property taxed, if real estate, or if personal estate, with the person in possession of the whole or a part thereof, a statement showing the aggregate amount of the property of every description with which such party is assessed, and the amount of taxes due thereon, with a notice thereto annexed that unless the taxes so due are paid within thirty days thereafter, he will proceed to collect the same by distress or execution.

79. If the taxes shall not be paid at the expiration of the thirty days, the collector shall levy upon either the real or personal property of the delinquent, and expose the same to public sale, either on the premises or at some public place in the neighborhood.

80. The collector, before making such sale, shall give twenty days' notice of the time and place thereof, by advertisement published in some newspaper in said county, and also stuck up at the court house door and two or three public places in the vicinity.

81. He shall sell by public auction the property so taken or levied upon, either real or personal, for cash, to the highest bidder, and retain out of the proceeds of such sale the amount of taxes due from the delinquent, with interest thereon, and all costs by him incurred in making the sale, and return the excess, if any, to the owner of the property.

82. In all cases of the sale of real estate by a collector, the party owning the same prior to the sale, may redeem the same by paying to the purchaser thereof, within the period of twelve calendar months from the date of such sale, the amount of the purchase money and interest thereon, at the rate of ten per centum per annum from the date of the sale.

83. In all cases of sales of personal property by a collector, he shall deliver possession thereof to the purchaser, but if the property is not present, or if for any other reason it shall not be in the power of the collector, or if he shall fail to deliver possession, the purchaser may recover possession of the same by action of replevin in any court; or before any tribunal having jurisdiction in such case, together with damages for the detention thereof