

To publish a list of delinquents.

year, publish a list of the delinquents in his collection district together with the amount of taxes, State and county, due and payable by each delinquent, in two newspapers of opposite political parties printed and published in said county if there shall be two newspapers of opposite political parties printed and published therein, otherwise in any two newspapers printed and published in said county giving the same two consecutive weekly insertions, for which publication the said collector may charge and collect from each delinquent so advertised a sum not exceeding twenty-five cents; and it shall be the duty of said collector after sixty days from the last publication of the list of delinquents, to enforce the collection of said taxes in the following manner: If the delinquent shall own personal property in said county the collector shall levy upon so much of said personal property as may be necessary to satisfy and pay the delinquent taxes and the interest thereon and the costs of sale and after having given ten days' notice of the time, place, manner and terms of sale by written or printed hand bills stuck up at the Court House door and three other public places in the neighborhood of the place of sale, he shall agreeably to said notice, proceed to sell by public auction for cash the property so levied on, which shall be on the premises of the delinquent, at the Court House door or at such public place in the election district where the delinquent taxpayer resides as the collector may select; but if the delinquent shall not own personal property in said county sufficient to pay said taxes, interests and costs, the collectors shall levy upon the real estate of said delinquent or the real estate upon which said taxes have been assessed or so much thereof as may be necessary to satisfy and pay said taxes, interest and costs, and after having given twenty days' notice of the time, place, manner and terms of sale by advertisement inserted in some newspaper published in said county and also by notice stuck up at the Court House door of said county he shall agreeably to said notice either on the premises or at the said Court House door proceed to sell by public auction the property so levied on for cash and in every sale made by a collector, after retaining out of the proceeds of sale the amount of taxes due from the delinquent with interest thereon together with all the costs incurred in making the sale and caring for the property, including poundage fees, the collector shall pay over the surplus, if any there be, to the owner thereof; and in all cases where lands held in fee simple or by lease shall be sold for payment of taxes in arrears it shall be the duty of the collector of taxes to report the sale, together with all the

The collector to levy on personal property.

Delinquent sales to be advertised.