

1906, ch. 171, sec. 62J. 1912, ch. 790, sec. 138.

208. The real estate of a delinquent taxpayer may be sold to pay State and county taxes, whether there be personal property or not; whenever it shall be unnecessary for the treasurer to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which, in his judgment, will be sufficient to pay the taxes in arrears, interest, costs and expenses above set forth, and shall require the county surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described, as per plat and description to be exhibited at the time of the sale, and in case of sale the treasurer shall file said plat and description with his report of sale, and the county surveyor is hereby required to make all plats and descriptions required hereunder, and to complete and deliver the same to the treasurer on or before the day of sale as advertised, and the county surveyor shall receive the sum of five dollars and a reasonable allowance for expenses, not personal, for each and every plat and description so made and delivered, said sum to be taxed as a part of the costs and paid out of the proceeds of the sale of said land, or by the delinquent taxpayer if payment is made before the day of sale; provided, that this provision shall not apply to lots in towns and sub-divisions in said county, but such lots shall be sold entire; and in the advertisement thereof, it shall be a sufficient description to give the number of such lot, and a reference to the plat of the town or sub-division where said lot is located, and the place where such lot is recorded.

1906, ch. 171, sec. 62K. 1912, ch. 790, sec. 139.

209. If any person or persons, association or body corporate, shall be assessed upon the assessment books of said county with personal property only, and the amount of the taxes levied thereon shall remain unpaid on the first day of January next succeeding the annual levy of taxes in said county, the said treasurer shall within one month after the said first day of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, levy upon such portions as may be necessary to pay the said taxes, interest, costs and fees as herein provided, of the personal property assessed to such delinquent taxpayers, in the same manner as the sheriff of said county is now or may hereafter be authorized by law to levy upon property upon execution on judgments issued out of the Circuit Court for said county, and shall advertise and sell said personal property in the same manner as is now or may hereafter be required by law in the case of sales of personal property by the sheriff of said county, and to deliver the property so sold to the purchaser or purchasers thereof; and for the purpose of the levy of the sale herein provided for, said treasurer shall have all the powers now had or lawfully exercised by the sheriff of said county, executing executions on judgments of the Circuit Court for said county, and shall, if it be necessary,