

the month of March succeeding each levy, to make out all tax bills which have not been paid, in duplicate form, and to place the same in the hands of the several constables of the districts wherein the property assessed is located or the owners reside, to be delivered to the parties owing the same; and each bill so made out shall contain a notice that if the same be not paid on or before the first day of June next after the date of said bill, the property upon which such taxes may be owing will be levied upon and sold to enforce payment thereof; and there shall be added to the principal sum of such State and county taxes, and interest thereon, the additional sum of twenty-five cents for payment of the costs of the service of such bill for taxes. The bills so made out shall be placed in the hands of the said constables on or before the first Monday in April after the date thereof, and one copy of each such bill shall be delivered to the person or corporate institution against whom it is made out; or, in the event of failure to find such person or taxpayer in the district, such tax bill shall be left with the agent of such person or institution, or conspicuously posted on the property assessed, within thirty days after the receipt of the same; and the constable receiving such tax bills shall endorse upon one copy thereof the time and manner of service made, and shall return the same to the treasurer within twenty days after making such service. The said constables shall be paid a fee of twenty cents for each tax bill and notice served by them, respectively, payable by the treasurer out of the additional charge of twenty-five cents aforesaid, and the remaining five cents thereof, when collected, shall be retained by the treasurer for costs of making out the tax bills; the constables shall have no authority to collect such bills, nor any part thereof; and any constable who shall do so, or who will make any false return under the provisions of this section, shall be liable to indictment therefor, and upon conviction he shall pay a fine of fifty dollars, one-half thereof to go to the informer, and the other half to the county school fund, for each such offence.

1884, ch. 462.

230. It shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the first day of June in the year succeeding that in which the same shall have been