

1878, ch. 494.

48. The treasurer shall enter upon the books provided for in section 43, all transfers of property transmitted from the clerk's office of the circuit court, so far as may be requisite to show a change in the ownership of property appearing on said books; and whenever all of any property shall not appear to have been assigned, or the name of the party grantor does not appear on the books of the treasurer, he shall deliver such abstracts to the clerk to the county commissioners, to be by him preserved or recorded as the county commissioners may direct; and the said treasurer shall, during the month of March succeeding each levy, make out all tax bills which have not been paid, in duplicate form, and 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 bill shall be delivered to the person or corporation against whom it is made out, or in the event of failure to find such person in the district, shall be left with the agent of such person or conspicuously posted on the property assessed, within thirty days after receipt of the same; and the constable receiving such tax bills shall endorse upon one copy of the bill the time and manner of service made, and return the same to the treasurer within thirty days after making such service. The constable shall be paid a fee of twenty cents for each tax bill and notice served by him, payable by the treasurer out of the additional charge of twenty-five cents when collected, and the remaining five cents shall be retained by the treasurer for the cost of making out the tax bill; and any constable who shall 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.