

abode, a notice as follows, or to the following effect, viz: "You are hereby notified that the State and county taxes, for the year ———, levied on the property with which you are assessed, amounting to the sum of ——— dollars and ——— cents, are due and in arrear, and unless the same are paid within thirty days from the date hereof, with interest thereon, I will proceed to collect the same according to law."

1874, ch. 512.

131. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, it shall only be necessary for the collector to levy on the real or personal property, or both, of any delinquent within the limits of Carroll county; and after giving at least twenty days' notice of the time, place and terms of sale, by advertisement in not less than one newspaper published in said county, he shall, on the premises or at the court house door of said county, proceed to sell by public auction the property so levied on, for cash, to the highest bidder, retaining out of the proceeds of such sale the amount of the taxes due from such delinquent, with the interest thereon, together with the costs and expenses incurred in making such sale, and he shall pay the surplus, if any, to the owner thereof.

Ibid.

132. Nothing contained in the three preceding sections shall authorize any collector to sell more of any tract of land or lot of ground than may prove sufficient to discharge the taxes and legal charges thereon due, unless the county commissioners shall be of the opinion that such lot of ground or tract of land will not admit of division without material injury to the owner thereof, and shall previously direct the collector to make sale thereof without division, and unless an entry of such authority to such collector be previously made upon the minutes of the proceedings of said commissioners.

Ibid.

133. The county treasurer shall in each and every year, as soon as the county commissioners shall have made their annual levy, give notice by advertisement in two newspapers published in said county, or in such other manner as said commissioners shall direct,