

same in the mail, addressed to him at his usual postoffice, a notice of the amount due from him; and if the person taxable shall neglect to pay for the space of one month from the date of said notice, then the said treasurer shall proceed in person to levy the amount due and to sell the property levied upon, in the same way and after the same notice that a collector may levy and sell for non-payment of taxes. This section not to apply to Dorchester county.

1904, ch. 391, sec. 75 A.

77. All assessments and taxes levied or made for ditches made pursuant to the preceding sections hereof shall be liens on the real estate of the person indebted therefor from the time the same are levied or made; and all such assessments and taxes shall be due and in arrear thirty days after the date of making or levying the same.

Ibid. sec. 75 B.

78. In addition to the manner of collecting money levied for the purpose of cutting, making and opening, or for cleaning out and repairing any ditch or ditches, or the payment of any damages or expenses, provided by sections 57 and 76 of this article, the treasurer of any ditch, in case of the refusal or neglect of any person bound to pay the same for thirty days after demand for payment thereof by said treasurer, may enter suit in his name as treasurer for any such money due for taxes or assessment for ditches made pursuant to this article before a justice of the peace where the amount due does not exceed one hundred dollars, and before the circuit court, where the amount due exceeds one hundred dollars, and obtain judgment therefor as in cases of assumpsit, all such suits to be entered in the county in which the debtor resides at the time of bringing the suit. But nothing in this section shall be construed to abridge or affect the right and power of the treasurer to collect such money in the manner authorized by said section 76 of this article, if he elect to proceed thereunder.

Ibid. sec. 75 C.

79. Any sale of lands by the treasurer, where the owners are described as the heirs of a named person, shall pass title as fully as if such heirs were each named in the proceedings by his full name.