

106. It shall be the duty of the treasurer as soon as the annual levy shall have been made, to give notice thereof, by advertisement inserted once a week for three successive weeks, in two newspapers published in said County, and by handbills posted in at least five places in each district; and to prepare the tax bills of each taxpayer and forward the same by mail, or deliver the same to the person or corporate institution, or to the agent of the person or corporate institution, to whom the property included in such bills is assessed, so far as their residence or postoffice address may be known to, or ascertained, on diligent inquiry by the treasurer, on or before the first day of April next succeeding the date of the levy, and such advertisement and handbills and tax bills shall also contain a brief abstract of Section 102, relating to the discounts to be allowed, and the interest to be charged on all tax bills.

107. The said treasurer shall, during the first week in September in each and every year, give notice to all the delinquent taxpayers of said County, by advertisement inserted in two newspapers published in said County, and by handbills posted in five of the most public places in each election district of said County, and at the court house door, warning them and each of them that the payment of all taxes then due and in arrears will be enforced by advertisement and sale, unless the same are paid before the first day of October then next following.

108. It shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the first day of October in the year in which the same shall have been levied, provided the notice required by the preceding section shall have been given; the failure of said treasurer to make final settlement therefor within one year thereafter shall be such wilful neglect of duty as to require his removal from office in the manner provided in Section 99; if the taxes be due and owing upon real property or upon real and personal property, the said taxes shall be a lien on said real property, and said real property shall be liable for the payment thereof in whatsoever manner or to whomsoever the same may be assessed until paid, and the treasurer shall be authorized to enforce the payment thereof in the manner hereinafter prescribed by a sale of either real or personalty; whenever real estate is susceptible of division so that a part thereof will sell for enough to pay the taxes due and all costs, the treasurer may, in his discretion, employ a surveyor to divide the same and tax as a part of the costs in such proceeding such com-