the thirty-first day of December in each year, to collect and receive taxes, and the time and place of such visits shall be made known not less than ten days in advance by hand-bills, conspicuously posted in such districts, and by advertisement in two county newspapers; and he shall attend in the city of Baltimore at least one day in each week during the year for like purpose, and he shall keep a brief notice in one of the daily papers of the city of Baltimore, and two of the county papers, announcing where his office may be and when he may be found therein.

SEC 12. *And be it enacted,* That if the taxes levied shall not have been paid on or before the first day of June in the year succeeding that on which they shall have been levied, the Treasurer shall, within six months from the said first day of June, proceed to enforce payment of the same by a levy upon the real or personal property of the party neglecting to pay; provided, the notice provided for in the preceding section shall have been given; if the taxes be due and owing upon real property, or upon real and personal, the Treasurer is hereby authorized to levy upon either real or personal property to enforce payment of the same, but no levy upon real estate shall be deemed valid unless made upon the premises and appraised upon view, and no levy upon personal property shall be deemed valid unless some portion of it be taken into possession; and 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 proceedings, such compensation for his services as he may consider just, not exceeding the sum of five dollars; whenever any levy may be made, notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of the levy, shall be delivered to the owner if he be in possession of the prop-

To collect or levy.

To appraise.

Notice.