

CHAP. 413.
Constable
fees.

cents for each tax bill and notice served by them, respectively, payable by the treasurer out of the additional charge of twenty-five cents aforesaid, and the remaining five cents thereof, when collected, shall be retained by the treasurer for costs of making out the tax bills; the constables shall have no authority to collect such bills, nor any part thereof, and any constable who shall do, or who will make any false returns under the provision 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 and the other half to the county school fund for each such offence.

Payment of
taxes to
be enforced.

Section 43 E. It shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the first day of June in the year succeeding that in which the same shall have been levied by a levy upon the real or personal property of the person or corporate institution so neglecting to pay; provided, the last notice required in the preceding section shall have been given. If the taxes be due and owing upon real property, or upon real and personal property, the treasurer shall be authorized to levy upon either real or personal property to enforce the payment of the same; 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 part of the costs in such proceeding such compensation for the services of such surveyor as he may consider just, not exceeding the sum of five dollars. Whenever any levy is 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 property, or at his residence, if it be within the same district, or mailed to him, if his postoffice address be known, and if not, then be conspicuously posted on the premises, together with a notice that if the said bill for taxes, interest and costs be not paid within thirty days, the property levied upon will be sold at public sale; and the said treasurer is authorized to expose any property so levied on at public sale upon expiration of the said thirty days, either on the premises or at the court-house door, in the city of Cumberland in said county, and to sell the same to the highest bidder for cash, the said treasurer having first given twenty days' notice of the time and place of such sale by advertisement inserted in one newspaper published in said city of Cumberland, and by printed handbills publicly posted at said court-house door, and at least ten places in the district where the property is located, one of such notices placed upon

Property
advertised
for sale.