

CHAP. 171

January next succeeding the annual levy of taxes in said county, the said treasurer shall within one month after the said first day of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, levy upon such portions as may be necessary to pay the said taxes, interest, costs and fees as herein provided, of the personal property assessed to such delinquent taxpayers, in the same manner as the sheriff of said county is now or may hereafter be authorized by law to levy upon property upon execution on judgments issued out of the Circuit Court for said county, and shall advertise and sell said personal property in the same manner as is now or may hereafter be required by law in the case of sales of personal property by the sheriff of said county, and to deliver the property so sold to the purchaser or purchasers thereof; and for the purpose of the levy of the sale herein provided for, said treasurer shall have all the powers now had or lawfully exercised by the sheriff of said county, executing executions on judgments of the Circuit Court for said county, and shall, if it be necessary, have the same power now or hereinafter to be prescribed by law, for the levy upon and the sale of shares of stock in any association or corporation, which the sheriff of said county may or shall possess in executing executions on judgments of said court; and said treasurer shall be entitled to receive out of the proceeds of sales made under this section, the same fees and allowances as are now or may hereafter be allowed by law to the sheriff of said county on executions issued as

Levy upon
personal
property to
be made.

Fees allowed.

L. That the treasurer, shall, within thirty days after the close of such sale, make a full report thereof to the Circuit