

in said bill, as aforesaid. The constable shall have no authority to collect or receive payment of any tax bills or any part thereof, and any constable who shall do so or who shall make any false returns under the provisions of this section, shall be liable to indictment, and upon conviction, he shall pay a fine of fifty dollars, one-half of which to go to the informer and one-half to the county school fund, for each offence.

SEC. 230. It shall be the duty of the treasurer to enforce the payment of all such taxes remaining unpaid on the first day of June in the year succeeding that in which the same 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 proceedings such compensation for 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 post office address be known, and if not, then to be conspicuously posted on the premises, together with a notice that if 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 thirty days, either on the premises or at the court house door in Annapolis, and to sell the same to the highest bidder for cash, the said treasurer having first given twenty days' notice of the time, place and terms of such sale, by advertisement in one newspaper published in Annapolis, to be designated by the County Commissioners, and by printed hand bills, publicly posted at said court house door, and at least ten places in the district where the property is located, one of such notices to be placed upon the premises; personal property may be sold upon ten days' notice by hand bills so posted in the district and at the court house; any advertised notice of sale under the provisions of this

To enforce
payment of
taxes.

To levy upon
property.

Notice to
delinquent.

Sale of prop-
erty for
taxes.