

bill by mail or otherwise, or deliver the same to the person, persons or corporate institutions to whom the property included in such bill is assessed.

Publish list.

SEC. 10. *And be it enacted*, That the said treasurer shall, the first week in December of each and every year, publish in one newspaper published in said county, and by handbills posted in three of the most public places in each election district in said county, a list of all delinquent taxpayers for the current year, which list shall contain the names of said delinquents, the amount of assessment of each and the taxes due by each, with a notice appended thereto that the payment of said taxes will be enforced by advertisement and sale unless the same are paid by the first day of January then next following.

Enforce payment.

SEC. 11. *And be it enacted*, That it shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the first day of January in the year succeeding that in which the same shall have been levied, provided the notice required by the preceding sections 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 enforce payment in the manner hereinafter prescribed by a sale of either realty 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 compensation for the services of such surveyor as he may consider just, not exceeding the sum of three dollars per day, or the treasurer may sell the whole of any tract of land at his election.

Advertise sale

SEC. 12. *And be it enacted*, That whenever it becomes necessary for said treasurer to enforce the payment of taxes by a sale of realty, he shall advertise such real estate once a week, for three successive weeks, in one newspaper published in Garrett county, and by handbills set up near said property and at the court-house door; and any advertised notice of a sale under the provision of this act shall be deemed sufficient if it con-