

tains the time, terms and place of such sale, the year or years for which the taxes are due, to whom the property is assessed, the district where located, and the description of such land which is contained in the assessment books of the county commissioners; in no case shall a description by metes and bounds be necessary.

SEC. 13. *And be it enacted*, That whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property of the delinquent and sell the same to satisfy and pay the taxes so due. And it shall be the duty of said sheriff, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice; and he shall be entitled to the same fees as if he were proceeding under an execution from a justice of the peace, and he shall, immediately after such sale, pay over to said treasurer the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and costs, shall be paid by said sheriff to such delinquent taxpayer; and the said sheriff's bond shall be liable for all such tax bills placed in his hands by such treasurer, to the same extent and in the same manner that it is liable for execution claims issued to him.

Sheriff to levy
and sell.

SEC. 14. *And be it enacted*, That when any real estate shall be sold under the provisions of this act for taxes, the same shall be reported to the circuit court for said county by the treasurer, upon which report, if the court shall find that the provisions of this act in relation thereto have been complied with, there shall be a brief order *nisi* passed and a copy thereof published as in case of judicial sales by trustees, and if no objection to the ratification of such sale be filed within the time limited by said order *nisi*, or if objections be filed and the objector is unable to show that the treasurer has failed to comply with the provisions of this act, the sale shall be ratified by said court; and for the purpose of hearing objections or passing orders under this

Shall report to
the court.