

same; and each bill so made out shall contain a notice that if the same be not paid on or before the first day of June next after the date of said bill, the property upon which the taxes may be due and owing will be levied upon, advertised and sold to enforce payment thereof; and there shall be added to the principal sum of such taxes, and interest thereon, the additional sum of twenty cents for the payment of costs of the service of such bill for taxes, the bill so made out shall be placed in the hands of the said person to be appointed by the said collector and treasurer, on or before the first Monday of April succeeding the levy, and one copy of each bill shall be delivered to the person or corporate institution against whom it is made out; or, in the event of failure to find such person or taxpayer in said city, such bill shall be left with the authorized agent of such person or corporate institution, or conspicuously posted on the property assessed, within thirty days after the receipt of same; and the said person receiving such bills to be served shall endorse upon one copy thereof the time and manner of service made, and shall return the same to the collector and treasurer within twenty days after making such service. The collector and treasurer is hereby given full power and authority to appoint some person above the age of twenty-one years to deliver such bills in the aforesaid manner, and said person shall be paid a fee of twenty cents for each tax bill and notice served by him, payable by the collector and treasurer, when collected, out of the additional charge of twenty cents aforesaid; the person so appointed, however, shall have no authority to collect such bills, nor any part thereof; and if he shall do so, or make any false returns under the provisions of this section, he shall pay a fine of one hundred dollars, one-half thereof to go to the informer, and the other half to be turned into the city treasury for general purposes.

SEC. 58B. If the taxes so levied shall not be paid on or before the first day of June succeeding the levy thereof it shall be the duty of the collector and treasurer to proceed to enforce payment of the same by a levy upon the real or personal property of the party neglecting to pay; provided, however, the notice prescribed in the preceding section shall have been given; and if taxes be due and owing upon real property, or real and personal, the collector and treasurer is authorized to levy upon either real or personal property to enforce payment of the same; and 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 collector and treasurer, in his discretion, may employ a surveyor to divide the same and tax, as part of the costs in such proceedings, such compensation for his services as