

114. On some day, between the fifteenth day of August and the fifteenth day of November in the year wherein the levy is made, and on some day between the first day of January and the first day of April, in every year, the treasurer and collector, in person or by one of his assistants or deputies, shall attend in each election district of said county, for the purpose of collecting taxes, assessed against the property, located in said district or against residents thereof. Ten days' previous notice of the date on which and the place where the said official or his assistant or deputy will attend shall be given by two or more handbills, conspicuously posted in such district, and by an advertisement inserted in two newspapers published in said county. Provided, that no such notice need be given in respect to Cambridge election district.

115. At any time after the taxes, under any levy, becomes due and in arrear and remain unpaid, the said official may take proceedings, as hereinafter mentioned, for the sale of the real, personal property, with which any person, persons or body corporate shall be assessed. Whenever said official shall deem it necessary to proceed by way of distress or execution to collect the State, county or any other taxes, he shall make out or cause to be made out, two similar statements, which he shall sign, showing the aggregate amount of property, real and personal, with which such person, persons or body corporate are assessed, and also the amount of taxes due thereon. To each of said statements shall be appended a notice that unless the taxes so due and in arrears are paid within one month after the service and delivery of the same, the said official will proceed to collect such taxes by distress or execution, to be levied on said property; provided, however, that such notice shall not be invalid or open to objection, if it simply states that he will proceed to collect the same. One of the said statements, with the said notice appended, shall be served on and delivered by said official, or by one of his deputies or assistants, or by the sheriff of said county, or by one of the sheriff's deputies, and such service and delivery may be made by delivering one of said statements, with the notice appended, unto the party or parties by whom the taxes are to be paid, or to one of them, if there be more than one, and such service and delivery may be made by leaving one of said statements, with the notice appended, at the usual place of residence or abode in said county, of the party or parties by whom the said taxes are to be paid or of one of them, if there be more than one, or in case such party or parties do not reside in said county, the said service and delivery may be made by posting or setting up one of said statements, with the notice appended, on the land or premises