

for which the taxes are due. The second statement, with the notice appended, shall be retained by the person or official who made the service and delivery, until, without delay, it is filed in the office of the County Commissioners, and it shall be retained in the office of the commissioners until the taxes shall have been paid or until it is filed with the report of sale. If the said official or one of his assistants or deputies make the service and delivery, the said official shall endorse on the back of said statement a memorandum or return that one of said statements, with the notice appended, was served on and delivered in person to the party or parties from whom the taxes are due or to one of them (whose name shall be stated), or that it was left at his, her or its or their usual place of residence or abode in said county, or that it was posted or set up on the land or premises for which the taxes are due. If the taxes are payable by a corporation, the memorandum shall set forth that one of the statements, with the notice appended, was delivered to some director or trustee thereof, or to some agent or attorney thereof, whose name shall be stated, or that such statement, with the notice appended, was left at some office or place of business in said county, of the corporation, or that it was posted on some land of the corporation located in said county or that the statement or notice was left at the principal office of the corporation, wherever the same shall be located. But if the sheriff or one of his deputies serves and delivers said statement and notice, the sheriff shall make a similar memorandum on the back of the statement to be retained according to the facts of the case, and in case property is sold, under such statement, the statement retained as aforesaid shall be returned with the report of the sale, and when authenticated as aforesaid, it shall have the same force and effect as a summons at law or a subpoena in equity, duly returned. The said statement, with the notice appended, may be served and delivered anywhere, if actually served and delivered to the person or persons from whom the taxes are due. If a person to whom the property is assessed shall die, the County Commissioners may assess the same to "The heirs of (insert name of deceased) deceased, and such assessment shall be good and effective, for all purposes, against the decedent's heirs, devisees and personal representatives, with or without their names.

115A. Whenever the said official is about to make sale of any real or personal property he shall make out a schedule thereof and therein describe the property, so that it can be identified from the description, and in the said schedule he shall state in substance that said property has been seized and taken in execution by him, as "Treasurer and Collector of State and county