

levy or otherwise, or deliver the same to the person or corporate institution to whom the property included in such bill is assessed. It shall be the duty of the collector during the month of March succeeding each levy to make out all tax bills which have not been paid, in duplicate form, and to place the same in the hands of the several constables of the districts wherein the property assessed is located or the owners reside, to be delivered to the parties owning the 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 such taxes may be owing will be levied upon and sold to enforce payment thereof, and there shall be added to the principal sum of such State and county taxes, and interest thereon, the additional sum of twenty-five cents for payment of the costs of the service of such bill for taxes. The bills so made out shall be placed in the hands of said constables on or before the first Monday in April after the date thereof, 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 the district, such tax bill shall be left with the agent of such person or institution, or conspicuously posted on the property assessed, within thirty days after the receipt of the same; and the constables receiving such tax bills shall endorse upon one copy thereof the time and manner of service made, and shall return the same to the collector within twenty days after making such service. The said constables shall be paid a fee of twenty cents for each tax bill and notice served by them respectively, payable by the commissioners out of the additional charge of twenty-five cents aforesaid, and the remaining five cents thereof, when collected, shall be retained by the collector for costs of making out the tax bills; the constables shall have no authority to collect such bills, nor any part thereof, and any constable who shall do or who will make any false returns under the provision of this section, shall be liable to indictment therefor, and upon conviction he shall pay a fine of fifty dollars, one-half thereof to go to the informer and the other half to the county school fund for each such offense.

43b. It shall be the duty of the collectors to enforce the payment of all taxes remaining unpaid on the first day of June, in the year succeeding that in which the same shall have been levied by a levy upon the real or personal property of the person or corporate institution so neglecting to pay; provided, the last notice required in the preceding section shall have been given. If the taxes be due and owing upon real property, or upon real and personal property, the collectors shall be authorized to levy upon either real or personal property to enforce