State and county taxes in Dorchester County and of such other accounts connected with the office of the County Commissioners as the said County Commissioners may direct and he shall report in writing to the County Commissioners the result of his examination.

118A. At any time after the taxes under the levy made in the year 1910, or under the levy of any subsequent year, become due and in arrear and remain unpaid the collectors in the several election districts may take proceedings as hereinafter mentioned for the sale of the real or personal estate, or of both, with which any person, persons or body corporate shall be assessed. Whenever a collector shall find 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 arrear are paid within one month after the service and delivery of the same the said collector 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 the said collector 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 having 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 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 collector make the service and delivery, such collector shall endorse on the back of said statement a memorandum or return that one of said state-