

be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property. And any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place, and terms of sale, the year or years for which taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the Treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made; and he shall retain out of the proceeds of such sale the amount of taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale, and he shall pay the surplus, if any there be, to the owner thereof, or to anyone who shall be entitled thereto; but if the person entitled thereto resides outside of the County or is unknown or cannot be found in said County, in any case he may pay the said surplus into the Court ratifying the sale, with a detailed statement showing such surplus, and the said Court may dispose of the same.

SEC. 115. Whenever it shall be necessary to enforce the payment of taxes by the sale of personal property, the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff or any constable of said County to levy upon the personal property of the delinquent, and to sell the same, or so much thereof as may be necessary to satisfy and pay the taxes due; and it shall be the duty of said sheriff or constable upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a justice of the peace; and he shall immediately after such sale pay over to the said treasurer the amount due on said tax bill; and any surplus which may remain after the payment of taxes, interests and costs, shall be paid by the sheriff or constable to such delinquent taxpayers; and the said sheriff's or constable's bonds shall be liable for all such tax bills placed in his hands by such treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.