

the same be not paid on or before the first day of February 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 the said constables or deputy sheriffs on or before the first Monday in December after the date thereof, and one copy of each bill shall be delivered to the person or corporation against whom it is made out, or in the event of failure to find such a person in the district, shall be left with the agent of such person, or conspicuously posted on the property assessed, within thirty days after the receipt of the same; and the constable or deputy sheriff receiving such tax bills shall endorse upon one copy of the bill the time and manner of service made, and return the same to the Treasurer within thirty days after making such service. The constable or deputy sheriff shall be paid a fee of twenty cents for each tax bill and notice served by him, payable by the Treasurer out of the additional charge of twenty-five cents when collected; and the remaining five cents shall be retained by the Treasurer for the cost of making out the tax bill; and any constable or deputy sheriff who shall make any false return under the provisions of this section shall be liable to indictment therefore, and upon conviction he shall pay a fine of fifty dollars, one-half thereof to go to the informer.

SECTION 148. If the taxes levied shall not be paid on or before the first day of February in the year succeeding that on which they were levied, the Treasurer shall, within six months from the said first day of February, proceed to enforce payment of the same by a levy upon the real or personal property of the party neglecting to pay; provided, the notice prescribed 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 Treasurer is authorized to levy upon real or personal property to enforce payment of the same, but no levy upon real estate shall be deemed valid unless made upon the premises and appraised upon view; and no levy upon personal property shall be deemed valid unless some portion of it be taken into possession; and whenever real estate is susceptible of division so that a part thereof will sell for enough to pay