

which the taxes were levied make out all tax bills which have not been paid in duplicate form, and place the same in the hands of the several constables or deputy sheriff of the district 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 Monday of April 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 interests 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 March 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 30 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 30 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 therefor, and upon conviction he shall pay a fine of fifty dollars, one-half thereof to go to the informer. Such notice so served or to be served by a constable or deputy sheriff as above provided for, shall in no way be considered necessary or a pre-requisite for the validity of any tax sale made by the Treasurer. After proceedings to enforce the payment of taxes have been begun by the publication of the notice aforesaid, any delinquent taxpayer may stop said publication or any other of the proceedings as to him by payment of all taxes due and in arrears on said property and all costs, commissions and charges imposed by law. A levy on real estate for taxes in arrears for any one year shall be construed to include taxes in arrears on the same real estate for all prior years.