

it shall and may be lawful for the collector or collectors CHAP. 296. of the taxes levied or to be levied for the use of Somerset county, to enforce the collection of the same by distress or execution.

SEC. 2. *And be it enacted,* That whenever and as often as any collector of the taxes levied for the use of, or to pay the expenses of Somerset county, shall find it necessary to proceed by way of distress or execution to collect taxes now due or hereafter to become due, as aforesaid, he shall first leave with the party by whom the said taxes are to be paid, or at his usual place of abode, or in case the said party shall not reside in said county, on the property taxed in case of real estate, and with the person in possession of part or the whole in case of personal estate, a statement showing the aggregate amount of the property of every description with which such party is assessed, and the amount of taxes due thereupon with a notice to the said statement annexed, that unless the taxes so due are paid within thirty days thereafter, the said collector will proceed by way of distress or execution to collect the same. Leave notice with statement annexed.

SEC. 3. *And be it enacted,* That after the proceedings required by the preceding section shall have been had if the said taxes are not paid, the said collector is hereby authorised and required to levy upon either the real or personal property of the delinquent, and expose the same to public sale, either on the premises or at the court house door of the said county, or at any public place in the neighborhood of the said property, after giving twenty days notice of the time and place by advertisement published in some newspaper in said county, and also stuck up at the court house door, and in case no newspaper shall be published in said county, then in addition to the notice at the court house door, at two other public places in the vicinity of said property; and the said collector shall then and there proceed to sell by public auction, the property either real or personal so levied on for cash to the highest bidder, retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon, together with all the costs incurred by the said collector in making said sale, returning the excess, if there be any, to the owner or owners thereof. Levy upon either the real or personal property. Give 20 days notice.

SEC. 4. *And be it enacted,* That in all cases of the sale of real estate under the provisions of this act, the party or parties owning the same prior to the sale, shall be and they are hereby authorised to redeem the said real Redeem property in 12 calendar months.