

statement shall be in whatever form and contain whatever information the Treasurer or Collector requires.

(b) In carrying out the provisions of Sections 2-105--2-122, the Treasurer or Collector are entitled conclusively to presume that the taxes certified to him by the persons charged with their collection constitute all the taxes due the municipal corporation. The Treasurer or Collector is under no obligation with respect to any taxes not so certified. Any taxes not so certified do not constitute a lien upon any property sold by the Treasurer or Collector under Section 2-105--2-122.

(c) The Treasurer or Collector, out of the proceeds of sale of any property sold as specified and after the payment of all expenses of sale, shall pay all taxes that are due and owed. If the proceeds of sale are insufficient to pay the taxes in full, after payment of State taxes, the balance shall be prorated among the other taxing authorities.]

[2-113.

The Treasurer or Collector may withhold any property from sale when the total taxes on the property, including interest, amount to less than \$15 in any 1 year.]

[2-114.

(a) Immediately after November 1 of each year, the Treasurer or Collector, in person or by deputy, shall collect all personal property taxes due and in arrears that are delinquent for 1 or more years by levying on and selling any personalty in Washington County belong to the taxpayer.

(b) If real estate is levied on to enforce the payment of taxes on personal property, the Treasurer or Collector shall follow the provisions of Section 2-105--2-122 in regard to the sale of real estate. If personal property is levied on, actual or constructive possession shall be taken of so much of it as is necessary to pay all taxes, interest, costs and expenses. The personal property shall be sold on the premises where levied upon or at some other convenient place within the County after giving notice of the sale by advertisement published at least once a week for 2 successive weeks prior to the day of sale in some newspaper published in the County.]

[2-116.

(a) The real estate of a delinquent taxpayer may be sold to pay the State, County and municipal taxes, whether or not there is personal property. Whenever the Treasurer or Collector considers it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the