

posted on the property assessed within thirty days after receipt of same; and the constable 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 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 cost of making out the tax bill; and any constable 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.

SEC. 12. *And be it enacted*, That if the taxes levied shall not have been paid on or before the first day of June in the year succeeding that on which they shall have been levied, the Treasurer shall 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 provided for in the preceding section shall have been given. If the taxes be due and owing on real property or upon real and personal, the Treasurer is hereby authorized to levy upon either 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 the taxes due and all costs, the Treasurer may, in his discretion, employ a surveyor to divide the same, and tax as a part of the costs in such proceeding reasonable compensation for his services. Whenever any levy may be made, notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of the levy, shall be delivered to the owner, if he be in possession of the property, and if not, then be conspicuously posted on the premises, together with a notice that if the said bill for taxes,

Must give
notice.

Compensa-
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veyor.