

approximately than the taxes in arrears upon said property and the interest and expenses of sale and costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the county.

1916, ch. 680, sec. 482.

483. Any sale of land by the Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the Treasurer for payment of the taxes shall die without having secured a deed therefor, the Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

1916, ch. 680, sec. 483. 1924, ch. 9, sec. 483.

484. Immediately after the 15th day of November in each year the treasurer shall, in person or by deputy, proceed to collect all taxes due and in arrear on personal property by levying on and selling any realty or personalty in Harford County belonging to the person assessed, with the taxes so in arrears. If the real estate is levied on, the treasurer shall sell the same at the Court House in Bel Air for cash, giving at least three weeks' previous notice by advertisement of the time and place of sale, said advertisement to state the name of the taxpayer in default, the name of the person to whom the real estate is assessed, and shall contain a locatable description of the same; thereafter the treasurer shall proceed as required by the terms of Section 479. If personal property is levied on, actual possession shall be taken thereof, and it shall be sold at some convenient and public place within the county after ten days' notice by hand bills set up in five public places in the precinct in which the property is seized; the treasurer shall receive in addition to the cost of advertisement the following fees under this section: Levy, \$2.00; setting up notices, \$1.00; crying sales, \$1.00; reporting same, \$1.00; and five per cent. commission on proceeds of sale.

1916, ch. 680; sec. 484.

485. The said Treasurer shall be entitled to receive a commission or five per centum on the amount of all sales made by him in pursuance of the provisions of this article, to be computed and charged as part of the expense of such sale, and if before a sale but after advertisement as aforesaid the taxes, interest and expenses chargeable to any property are paid, then the said Treasurer shall be entitled to receive a commission of two per cent. on the amount of such taxes and interests as a part of the cost of collecting the same.

1916, ch. 680, sec. 485.

486. The real estate of a delinquent taxpayer may be sold to pay the State and county taxes, whether there be personal property or not; when-