

1929, ch. 105, sec. 227A.

537. They may appoint annually by ordinance a Tax Collector, prescribe his duties and fix his compensation, require him to give bond in such penalty as they may determine for the faithful performance of his duties and for good cause may at any time remove him and appoint another in his place.

The said Commissioners are hereby directed to have the books of the Tax Collector and of the Treasurer of said town audited by competent authority on or before the first day of May each year, and the first audit shall cover the years 1927 and 1928.

1929, ch. 105, sec. 227B.

538. If taxes be due and owing upon real property or real and personal property by any taxpayer, the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

1929, ch. 105, sec. 227C.

539. Whenever it shall become necessary to do so the Tax Collector appointed as aforesaid, shall enforce the payment of taxes by a sale of real property. He shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks, in one newspaper published in Talbot County and by notice set up in front of the office of The Commissioners of Trappe; and any advertised notice of a sale under this Act shall be deemed sufficient if it contain the time, place and terms of such sale, the year or years for which the taxes are due, the amount due, to whom the property is assessed, the street on which the property is located, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required where the same is sold by the said Tax Collector by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

1929, ch. 105, sec. 227D.

540. Whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said Tax Collector shall make out a bill of such taxes in the usual form with an order at the bottom of said bill directing the Town Bailiff of said town to levy upon the personal property of the delinquent and to sell the same to satisfy and pay the taxes so due; and it shall be the duty of said Town Bailiff, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and shall be entitled to the same fees as if he were a sheriff proceeding under an execution from a justice of the peace; he shall immediately after such sale