

expenses of that year including also the maturing obligations on account of water, street improvement or other bonds or indebtedness, and such taxes, when levied, shall be a lien upon the property assessed and shall be collected in the following manner, to wit: On the first day of January next succeeding each levy, taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from the first day of January, the date when said taxes become due and in arrears, and within twenty days after the first day of January the Tax Collector shall deliver or mail to the last known post office address of each delinquent taxpayer on account of his assessment and the taxes and interest due thereon with a notice to said delinquent thereto attached that unless payment thereof be made in full on or before July 1 next after the delivery of said notice that the same will be collected by process of law; and it shall be the duty of the Tax Collector to enforce the payment of all taxes remaining unpaid on the first day of July next after the delivery of said notice by sale of either real or personal property in the manner prescribed in subsections (a) and (b) of this section, hereinafter set forth, or such other mode for the collection of the same as may be authorized by other sections of the Charter of Snow Hill or as the Mayor and Council may adopt by ordinance.

(a) Whenever it becomes necessary for said Tax Collector to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or any part thereof, once a week for four successive weeks in one newspaper published in Snow Hill, or if there is no newspaper published in Snow Hill, then in one newspaper published in Worcester County, and by notice set up at the Court House door in Snow Hill, and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which the taxes are due, to whom the property is assessed, a brief description of the location of the property, the approximate quantity offered for sale or such other description as shall be sufficient to identify said property, and in no case shall a description by metes and bounds, courses and distances, 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 when the same is sold by the 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, and when any real estate shall be sold under this Act for taxes, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Worcester County by the Tax Collector, and if, upon the report the Court shall find that the provisions of this Act in relation thereto have been complied with, the Court shall pass an order nisi giving three weeks' notice, naming all persons interested in the property sold to be and appear by a certain day in the said order nisi named, to show cause why said sale shall not be ratified, and a copy thereof shall be published as the Court shall direct, and if no objections to the ratification of such sale shall be filed within