

SEC. 451-G. That if any person or persons, association or body corporate, shall be assessed upon the assessment books of said County with personal property only, and the amount of taxes levied thereon shall remain unpaid on the first day of January next succeeding the annual levy of taxes in said County, the said Treasurer shall within one month after the said first day of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, levy upon such portions as may be necessary to pay the said taxes, interests, costs and fees as herein provided, of the personal property assessed to such delinquent taxpayers, in the same manner as the Sheriff of said County is now or may hereafter be authorized by law to levy upon property upon execution on judgment issued out of the Circuit Court for said County, and shall advertise and sell said personal property in the same manner as is now or may hereafter be required by law in case of sales of personal property by the Sheriff of said County, and to deliver the property so sold to the purchaser or purchasers thereof; and for the purpose of the levy of the sale herein provided for, said Treasurer shall have all the powers now had or lawfully exercised by the Sheriff of said County, executing executions on judgments of the Circuit Court for said County, and shall if necessary, have the same powers now or hereinafter to be prescribed by law, for the levy upon and the sale of shares of stock in any association or corporation, which the Sheriff of said County may or shall possess in executing executions on judgments of said Court; and said Treasurer shall be entitled to receive out of the proceeds of sales made under this Section, the same fees and allowances as are now or may hereafter be allowed by law to the Sheriff of said County on executions issued as aforesaid, this Section to be construed as an addition to, and not as a substitution for, the powers of the Treasurer to collect taxes assessed upon personal property by suit; and it is hereby expressly provided that said Treasurer, if he deem such course advisable, may proceed to collect any and all taxes due upon such personal property by suit, in the name of the County Commissioners of Frederick County, before any Justice of the Peace in and for said County, or in the Circuit Court for said County. And out of the proceeds of sale of such personal property the Treasurer shall pay all costs and expenses incident to such sale, and the taxes in arrears thereon and interest, and the surplus, if any, he shall pay over to such delinquent taxpayer.