

A levy on real estate for taxes in arrears for any one year shall be construed to include taxes in arrears on the same real estate for all prior years.

SEC. 148. If the taxes levied shall not be paid on or before the first day of February in the year succeeding that on which they were levied, the Treasurer shall, within six months from the first day of February, proceed to enforce payment of the same by a levy upon real or personal property of the party neglecting to pay; provided, the *published* notice prescribed in the preceding section shall have been given; if the taxes be due and owing upon real property, or upon real and personal property, the Treasurer is authorized to levy upon 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 proceedings such compensation for his services as he may consider just, not exceeding the sum of five dollars. Whenever any levy may be made notice thereof together with a copy of a 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, or be conspicuously posted on the premises, together with a notice that if the said bill for taxes, interest and costs be not paid within thirty days, the property levied upon will be sold at public sale, and the said Treasurer is authorized to expose any property so levied upon at public sale at the expiration of thirty days, after having first given twenty days' notice of the time and place of sale by advertisement in one newspaper published at Towson, and by printed handbills publicly posted on the Court House door, and at least ten places in the district where the property is located, one of such notices to be placed upon the premises. Personal property may be sold upon ten days' notice by handbills so posted in the district and at the Court House door. Any advertised notice of sale under the provisions of this section shall be deemed sufficient if it contains the house and place, the year or years for which taxes are due, to whom assessed, the district where located, the