File No. 3793 Continued.

OPINION.

The advertisement of sale describes the lot as "beginning on the West side of Cedar Avenue one hundred and nine feet and nine inches Southerly from Third Avenue, and at the South outline of a lot unknown, thence Westerly along said outline one hundred and fifty feet, thence thence Westerly along said outline one hundred and fifty feet, thence Southerly thirty feet to a lot unknown, thence Easterly along said lot one hundred and fifty feet to Cedar Avenue, and thence Northerly on Cedar Avenue thirty feet to the beginning". This description is in exact accordance with the Levy Plat.

As a matter of fact, however, the lot does not begin at a point one hundred and nine feet and nine inches South of Third Avenue. In reality, this distance includes the bed of Third Avenue (though the Levy Plat does not show this, nor does the advertisement so state), and the bed of Third Avenue is twenty-four feet nine inches wide. Therefore, bed of Third Avenue is twenty-four feet nine inches wide. Therefore, the lot really begins "on the West side of Cedar Avenue eighty-five feet Southerly from Third Avenue" (eighty-five feet being the difference between one hundred and nine feet nine inches and twenty-four feet nine inches), instead of "one hundred and nine feet nine inches Southerly nine inches), instead of "one hundred and as is shown on the Levy Plat.

from Third Avenue", as was advertised and as is shown on the Levy Plat.

Consequently, only five feet three inches of the thirty foot lot actually sold was levied upon for sale and advertised for sale; the remaining twenty-four feet nine inches was not levied upon and was not remaining twenty-four feet nine inches belongs to another lot, the taxes upon which are fully paid.

The lot is vacant, assessed to "unknown", no physical monuments are referred to, and there is nothing whatever to identify it beyond the description of metes and bounds (the case is, therefore, different from Textor vs. Shipley, 86 Md., 424, where the metes and bounds were not given, but the description was sufficient to show the precise located and some states.

The object of the advertisement is, first, to apprise the owner that the property is about to be sold for taxes, and, secondly, to into the public what particular property is to be offered for sale.

Diebardson vs. Simpson, 82 M4., 155.

It seems to me that the advertisement given did not comply with either of these requirements, and that the sells is, therefore, void.

Moreover, it must always appear that there has been an actual entry and

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