

to said County Commissioners at their next regular meeting, and for which said Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the president of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts due by Talbot County duly approved and passed by said County Commissioners and by them ordered to be paid.

SEC. 13. *And be it enacted,* That on the first day of January next succeeding this 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 the said taxes become due and in arrears; and within ten days after the first day of January the Treasurer shall deliver or mail to the last known postoffice address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice to said delinquent thereto attached that unless payment be made in full on or before the fifteenth day of August 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 Treasurer to enforce the payment of all taxes remaining unpaid on the said fifteenth day of August next after the delivery of said notice in the manner hereinafter prescribed by a sale of either real or personal property.

When taxes in arrears.

Delivery of bills to delinquent taxpayers.

SEC. 14. *And be it enacted,* That if taxes be due and owing upon 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.

Taxes due a lien on real property.

SEC. 15. *And be it enacted,* That whenever it becomes necessary for said Treasurer to 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 at the court-house door in Easton; and any advertised notice of a 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, the district and locality where located, the quantity of land offered for sale, 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

Shall advertise property to be sold for taxes, etc.