to pay, and to expose the same for public sale after ten days' public notice of time, place, and cause of such sale, by advertisement in at least one newspa- to levy. per published in Baltimore County, and by hand bills posted at, at least two public places in the neighborhood of said property, for cash, to the highest bidder, and shall be entitled to retain out of the proceeds of such sale the amount of taxes due, together with all costs incurred by said Collector in making such sale; and should the proceeds of such sale exceed the amount of taxes due and costs incurred, then the said Collector shall pay over such excess to the owner of the property so sold, and shall execute and deliver to the purchaser (should the property sold be real estate) a good and sufficient deed therefor.

Authorized

Sec. 60. And be it enacted, That in all cases of the sale of real estate under the preceding Section, the party owning the same prior to the sale, shall be authorized to redeem the said real estate by payment to the purchaser thereof, within the period of two years from the date of such sale, the amount of the purchase money for which the same may have been sold, with interest thereon at the rate of fifteen per centum per annum, from the date of the day of sale, together with the full value of any improvements which may have been put upon the property by the purchaser thereof.

Authorized to redeem.

Sec. 61. And be it enacted, That the costs to collectors in making a distress for taxes, as herein authorized and directed, shall be as follows: The summoning and swearing two appraisers and making out a schedule, two dollars; and the appraisers shall be entitled to one dollar each for their If the property be sold, said Collector shall receive five per centum on the gross amount of sales and such expenses as may be incurred in advertising and printing; but if the taxes are paid upon said property before the same is exposed for sale and after the appraisment and schedule have been made of the same, then the said Collector and appraisers shall be entitled to receive the same as hereinbefore stated.

Sec. 62. And be it enacted, That it shall be the duty of the several collectors to ascertain from all randum. the tax payers from whom they may collect the

Make memo-