

for cash, to the highest bidder, retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon, together with all the cost incurred in making the sale, and paying the surplus, if there be any, to the owner thereof.

51. The real estate of a delinquent tax payer may be sold to pay State taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections.

52. Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution.

53. On any property being executed for public dues or taxes, if the person whose property has been executed shall apply to a County Commissioner or Mayor of the city of Baltimore, or the President of either branch of the city council, alleging that the whole sum or any part thereof for which such distress has been made is not due for public dues or taxes, the said Commissioners, Mayor or President, may, in writing, order that the sale of the property distrained shall be suspended for any time not exceeding ten days, and appoint a day and place for the person distraining said property to exhibit his claim before the County Commissioners or Mayor and City Council; and the said County Commissioners or Mayor and City Council shall adjudge the sum due for which distress may rightfully be made, beyond which no sale shall be made of the goods in such case; and may, if the distress shall appear to them excessive, order such part of the goods as they may think proper and just, to be immediately released, and may order either party to pay the costs.

54. When any lands in any county, or the city of Baltimore, may become charged with the payment of taxes, either county, or city, and the collector can find no personal property in the county or city liable for or chargeable with the payment of the same, he shall return to the County Commissioners, or Appeal Tax Court, at their annual or adjourned meetings, or at such other times as they shall direct, a list of such tracts of land or lots of ground, and the amount thereon respectively due, together with the names of the persons chargeable with the payment of the same.