

located or such other description as shall be sufficient legally to identify such property; and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division; and no levy upon land shall be required when the same is sold by the Treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

SEC. 16. *And be it enacted*, That whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said Treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff or any constable of said county to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due; and it shall be the duty of said sheriff or constable, upon receiving such tax bill and an order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a justice of the peace; and he shall, immediately after such sale, pay over to the said Treasurer the amount due on said tax bill; and any surplus which may remain after the payment of taxes, interest and costs, shall be paid by said sheriff or constable to such delinquent taxpayers; and the said sheriff's or constable's bond shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.

To levy upon
personal
property.

Officers' bonds
liable for tax
bills placed in
their hands.

SEC. 17. *And be it enacted*, That when any real estate shall be sold under this Act for taxes, the sale, together with the proceeding had in relation thereto, shall be reported to the Circuit Court for Talbot County by the Treasurer, and if, upon the report, the court shall find that the provisions of this Act in relation to sales of real estate for taxes have been complied with, the court shall pass an *order nisi* warning all persons interested in the property sold to be and to appear in said court by a certain day in said *order nisi* named to show cause why said sale shall not be satisfied, and a copy thereof shall be published as the court shall direct; and if no objection to the notification of such sale shall be filed within the time limited by the *order nisi*; and if objection be filed, and the objector fails to show that the Treasurer has not complied with the provisions of this Act, the sale shall be finally ratified by the court;

Pertaining to
real estate
sold for taxes.