

Enforcement
of collection
of taxes.

68. In order to enforce collection of taxes due and in arrears it shall only be necessary to notify the delinquent taxpayer, by written notice delivered to said delinquent, or by notice posted on his or her premises, that unless his or her taxes due and in arrears are paid within twenty days from date of said notice, with all interest and costs thereon, the property will be sold according to law without any levy or appraisement, and after giving at least thirty days' notice of the time, terms and place of sale, which place shall be the Court House door for real estate and on premises of delinquent for personalty, by advertisement in one newspaper in St. Mary's county for real estate, and by posting notices in at least three public places in said corporation for personalty, the collector shall proceed to sell at the advertised sale mentioned, by public auction, the property for cash to the highest bidder, retaining out of the proceeds amount of taxes due from such delinquent, with six per cent. interest thereon, together with all costs of making such sale, including an auctioneer's fee and the advertisement thereof. He shall pay the surplus, if any, to the owner of the property so sold. In case of sale of real estate, the same shall be recorded to the Circuit Court for St. Mary's County for ratification, which court shall ratify the same if no objection be offered to said ratification, after the publication of an *order nisi*, as required in sales made on the equity side of the Circuit Court of Maryland, and if not redeemed within six months, the collector shall convey the same in fee simple to the purchaser or purchasers thereof. In case of sale of real estate, where it is found that part of the property upon which the taxes is levied and in default will pay the whole amount of taxes, the said collector shall sell only such part of the real estate as may be necessary to pay the said taxes. He shall be entitled to the following fees: For giving notice to enforce the payment of any tax bill in the sum of fifty cents, and, in addition thereto, for the property to be sold he shall receive, when sold, a poundage fee of three per cent. of the gross amount of sale, but if the amount of bill be paid without sale, after advertising, he shall receive as poundage fee, ten per cent. of the amount collected, these several fees to be charged against the tax bill of the delinquent taxpayer. The Commissioners may allow such commission or sum to the collector for collecting taxes as they may deem right and proper, and, in addition to the remedy above provided for the enforcement of the taxes so levied, the collector may, in the name of "The Commissioners of Leonardtown," by suit and execution, enforce the payment and collection of taxes in the manner and to the same extent as debts due and owing individuals are now or may hereafter be collected by process of law, and these provisions shall apply to all taxes now levied and uncollected, and the same be collected, as herein provided.

Circuit Court
to ratify sale.

Provisions
apply to all
taxes levied

Commission-
ers' rights.

69. The Commissioners shall have charge and control of the lighting of the streets of the town and shall have power to contract for lighting the same; to contract with any water company for the use of water in case of fire, for sprinkling streets