

is to be distrained or sold, or deliver to any person in possession thereof, a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of the taxes due thereon, with a notice annexed thereto, that unless the taxes so due, are paid within thirty days thereafter, he will proceed to collect the same by way of distress or execution, to be levied on said real or personal property.

The collector shall levy.

✓ SEC. 49. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector shall levy upon any property of the delinquent; and after giving twenty days' notice of the time and place of sale, by advertisement in at least one newspaper in the county or city where a newspaper is published, and also, by notice stuck up at the court-house door: and if no newspaper is printed in the county, then in addition to the notice at the court-house door, at two other public places in the neighborhood, shall agreeably to said notice, either on the premises, or at the court-house door of the county or city, proceed to sell by public auction, the property so levied on, 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 costs incurred in making the sale, and paying the surplus, if there be any, to the owner thereof.

Real estate may be sold

✓ SEC. 50. The real estate of a delinquent tax payer may be sold to pay State, county or city taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections.

Duty of the collector to report.

✓ SEC. 51. In all cases where lands held in fee simple or by lease have been sold, or shall be sold for payment of taxes in arrears, according to the provisions of existing laws, it shall be the duty of the collector of taxes, to report the said sale, together with all the proceedings had in relation thereto, to the Circuit Court of the county where said lands are situate, or when said lands are situate in the City of Baltimore, to the Circuit Court of said city; the court to which such report shall be made shall examine the said proceedings, and if the same appear to be regular, and