

all taxes due and in arrear on personal property by levying on and selling any realty or personalty in Harford county belonging to the person assessed, with the taxes so in arrears. If real estate is levied on, the Treasurer shall sell the same at the Court House in Bel Air for cash, giving at least three weeks' previous notice by advertisement of the time and place of sale, said advertisement to state the name of the taxpayer in default, the name of the person to whom the real estate is assessed, and shall contain a locatable description of the same; thereafter the Treasurer shall proceed as required by the terms of section 262m. If personal property is levied on, actual possession shall be taken thereof, and it shall be sold at some convenient and public place within the county after ten days' notice by hand bills set up in five public places in the precinct in which the property is seized; the Treasurer shall receive in addition to the cost of advertisement the following fees under this section: Levy, \$2.00; setting up notices, \$1.00; crying sales, \$1.00; reporting same, \$1.00; and five per cent. commission on proceeds of sale.

262s. The said Treasurer shall be entitled to receive a commission of five per centum on the amount of all sales made by him in pursuance of the provisions of this article, *to be computed and charged as part of the expense of such sale, and if before a sale but after advertisement as aforesaid the taxes, interest and expenses chargeable to any property are paid, then the said treasurer shall be entitled to receive a commission of two per cent. on the amount of such taxes and interests as a part of the cost of collecting the same.

262t. The real estate of a delinquent taxpayer may be sold to pay the State and county taxes, whether there be personal property or not; whenever the Treasurer shall deem it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which in his judgment will be sufficient to pay the taxes in arrear, interest and cost of sale, and shall require the county surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the property of delinquent taxpayers to mention the quantity of land to be sold from the property described "as per plat and description to be exhibited on the day of sale," and the County Surveyor is hereby required to make all surveys, plats and description required hereunder and to complete and deliver the same to the treasurer on or before the day of sale, as advertised, and he shall receive therefor a sum not exceeding five dollars for each and