

57. County commissioners, mayor or president of either branch of city council of Baltimore may suspend sales, when.
58. Description of persons as heirs of a certain person to be sufficient.
59. Redemption of real estate sold.
60. Deed to devisees or heirs of purchaser.
61. Court may appoint special agent to make deed if collector dies or becomes disqualified.
62. Actual delivery to purchaser of property sold.
63. Collector may pursue personal property, when.
64. Collector, when resisted, may summon *posse comitatus*; their pay when summoned.
65. May summon them when he apprehends violent resistance.
66. Striking or assaulting collector in discharge of his duties; penalty for.
67. Clerk shall record and index proceedings for sale of real estate for taxes. Cost, how to be paid.

Sales by Ministerial Officers.

68. Taxes in arrear upon property sold by ministerial officer under judicial proceedings to be first paid out of proceeds.
69. State taxes upon property of corporations sold by ministerial officer or under judicial proceedings to be first paid out of proceeds.

Payment by Administrators and Executors.

70. Taxes to be preferred debts.

Payment by Tenants.

71. May pay taxes upon demised premises, when; remedy over against landlord.

Taxes, when due.

72. To be due 1st January succeeding levy.

Collectors' Commissions.

73. How to be levied; not to exceed five per cent.; special provision for Calvert, Harford, Talbot and Garrett counties and Baltimore city.

Collectors' Defaults—Suit on Bond.

74. To be charged interest on money not paid into treasury in time.
75. Comptroller may order suit on bond.
76. Proceedings in such suit.
77. Jury trial if demanded.
78. Breaches need not be set out at large in replication, but may be given in evidence under a general replication to plea of performance.
79. Commissions to attorney; payment to treasurer or state's attorney or other authorized officer; penalty for unauthorized collection.
80. Allowances by comptroller for insolvencies and removals.

Execution Against Debtors to the State.

81. Attachment laid in hands of county commissioners or mayor and city council of Baltimore against judgment or decree debtors of state, when.
82. State's attorney may bid for and purchase at sheriff's sale property of debtor to state taken in execution.
83. State's attorney may sell, lease and convey such property.

Suits Against Collectors.

84. Party claiming money from collector may proceed to recover the same, how.
85. Collector may demand jury trial; no stay on judgment.
86. For failure to pay, bond may be put in suit.