

An. Code, sec. 65. 1904, sec. 63. 1888, sec. 62. 1844, ch. 236, sec. 16. 1874, ch. 483, sec. 62.

71. If any collector shall have good reason to believe that he will be resisted by violence in the discharge of his duty in making a sale, he may, prior to the day of sale, summon the *posse comitatus* for his protection and the protection of peaceable persons attending such sale; and the said *posse comitatus* when so summoned and attending shall be paid as hereinbefore directed, and shall be liable to be proceeded against as hereinbefore provided for failing or refusing to attend.

An. Code, sec. 66. 1904, sec. 64. 1888, sec. 63. 1844, ch. 236, sec. 10. 1874, ch. 483, sec. 61.

72. If any person shall strike or assault a collector in the discharge of his duty, or shall strike or assault any person serving as one of the *posse comitatus*, or shall strike or assault any person to deter or prevent his bidding at a collector's sale, or for having bid at such sale, he shall, on indictment and conviction thereof, be subject to a fine of not less than one hundred nor more than five hundred dollars, and to imprisonment for not less than two nor more than twelve months.

An. Code, sec. 67. 1904, sec. 65. 1892, ch. 577, sec. 63A.

73. On the final ratification of any sale of real estate made by a tax collector or other person authorized under the provisions of this article to make the same, and after the period allowed for redemption shall have expired, the clerk of the court ratifying and confirming said sale shall forthwith proceed to record and properly index the proceedings relating to said sale in a well-bound book to be kept for the purpose, for which recording and indexing he shall be entitled to charge the same fees as in the case of the recording and indexing of other sales of real estate now required by law to be recorded, which fees shall be taxed as part of the costs of the proceedings, to be paid out of the proceeds of said sale of real estate, if there shall be so much remaining after the satisfaction of the taxes, charges on said real estate and the costs of sale as provided by this article to be paid; otherwise to be charged against and paid by the purchaser.

Sales by Ministerial Officers.

An. Code, sec. 68. 1904, sec. 66. 1888, sec. 64. 1843, ch. 208, sec. 7. 1874, ch. 483, sec. 63. 1892, ch. 518.

74. Whenever a sale of either real or personal property upon which taxes are due and payable shall be made by any ministerial officer, under judicial process or otherwise, all sums due and in arrears for taxes, upon such property, from the party whose property is sold shall be first paid and satisfied; and the officer or person selling shall pay the same to the collector of the county or city, if any, or to the treasurer if there be no collector.

Although taxes are not a lien on personal property—see sec. 56—payment is to be made under this section irrespective of whether an actual lien has been acquired by distress. This section is not limited in its application to state taxes, and it applies to attachment cases. Taxes which are in arrears when sale is made are chargeable against fund. Where part only of the goods are sold, the taxes on entire goods must be paid out of proceeds of goods sold. *Degner v. Baltimore*, 74 Md. 146 (decided prior to act of 1892, ch. 518).