

possible of identification, together with the amount of taxes due and in arrear thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs, and expenses accrued, and to accrue to day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the second Tuesday in August next ensuing, the County Treasurer in person or by deputy will proceed at 10 o'clock A. M., on that day at the Court House in said county to offer said property for sale to the highest bidder for cash, which list and notice of advertisement shall be published in at least one newspaper, published in Dorchester County, for three weeks prior to the said second Tuesday in August; and upon the second Tuesday in August in each year, the County Treasurer in person (or by deputy, in case of sickness or other disability) shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs or fees are in arrear and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock, A. M., to 3 o'clock, P. M., until all of said property shall have been offered and disposed of. If taxes be due and owing upon real and personal property by any taxpayers the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property. And any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place, and terms of sale, the year or years for which taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made; and he shall retain out of the proceeds of such sale the amount of taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale, and he shall pay the surplus, if any there be, to the owner thereof, or to any one who shall be entitled thereto; but if the person entitled thereto resides outside of the county or is unknown or cannot be found in said county, in any case he may pay the said surplus into the court ratifying the sale, with a detailed statement showing such surplus, and the said court may dispose of the same.

1908, ch. 341, sec. 115 (p. 748). 1910, ch. 762, sec. 115 (p. 787).
1914, ch. 834, sec. 115.

172. Whenever it shall be necessary to enforce the payment of taxes by the sale of personal property, the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff or any constable of said county to levy upon the personal property of the delinquent, and to sell the same, or so much thereof as may be necessary to satisfy and pay the taxes due; and it shall