

shall not bid a sum greater approximately than the taxes in arrears on said property and the interest and expenses of sale and costs, and may sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interests of the city.

1920, ch. 292.

47. If any person or persons, partnership, association or body corporate shall be assessed upon the assessment books of said town with personal property only, and the amount of taxes levied thereon shall remain unpaid on the 1st day of January next succeeding the annual levy of taxes in said town, the said town clerk and treasurer shall, within one month after the said 1st day of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, levy upon such portions of the personal property assessed to such delinquent tax payers, as may be necessary to pay the said taxes, interest, costs and fees, as herein provided, in the same manner as the sheriff of Frederick County is now or may hereafter be authorized by law to levy upon property on execution on judgments issued out of the circuit court for said county, and shall advertise and sell said personal property in the same manner as is now or may hereafter be required by law in case of sales of personal property by the Sheriff of said county, and to deliver the property so sold to the purchaser or purchasers thereof; and for the purpose of the levy of the sale, herein provided for, said town clerk and treasurer shall have all the powers now had or lawfully exercised by the sheriff of said county, in enforcing executions on judgments of the circuit court for said county, and shall, if necessary, have the same powers, now or hereafter prescribed by law, for the levy upon and sale of shares of stock in any association or corporation, which the sheriff of said county may or shall possess in enforcing executions on judgments of said court; and said town clerk and treasurer shall be entitled to receive out of the proceeds of sales made under this section the same fees and allowances as are now, or may hereafter be allowed by law to the sheriff of said county on executions issued as aforesaid. And out of the proceeds of sale of such personal property, the town clerk and treasurer shall pay all costs and expenses incident to such sale, and the taxes in arrears thereon, together with interest, and the surplus, if any, he shall pay over to such delinquent taxpayer. This section to be construed as an addition to, and not as a substitution for, the powers of the town clerk and treasurer to collect taxes assessed upon personal property by suit; and it is hereby expressly provided that said town clerk and treasurer, if he deem such course advisable, may proceed to collect any and all taxes due upon such personal property by suit, in the name of the Mayor and Council of Brunswick, before any justice of the peace, in and for said county, or in the circuit court for said county.

CONDEMNATION.

1916, ch. 456, sec. 17. 1918 Code, sec. 66.

48. The said Mayor and Council are authorized to acquire by purchase from the owner or owners thereof any real or leasehold estate, improved