

1898, ch. 354, sec. 193B. 1912, ch. 790, sec. 498.

816. Immediately after the first day of January in each and every year, the bailiff shall make out a list of all persons in default for taxes on said date, showing the amount of the tax charged to each person in arrear, and a brief description of the real property with which each person is assessed, or so much thereof as may be necessary to pay the taxes in arrear, sufficient to identify and locate the same, to which list shall be appended a notice that if said taxes and all interest thereon and a proportional part of the expense of advertising said list, and all legal costs be not paid on or before the last Wednesday in February then next ensuing, he will, in conformity with the law, proceed at the court house door in the town of Rockville at ten o'clock ante-meridian, on said last Wednesday in February, to offer each and every the said parcels of land or personal property for sale to the highest bidder for cash; which said list and notice shall be published for two consecutive weeks before said last Wednesday in February, in some newspaper printed in said Town of Rockville; and on said last Wednesday in February, the said bailiff shall proceed to sell each and every the said parcels of land or personal property on which the taxes, interest and proportional parts of the expense of advertising and legal costs shall not then have been paid, beginning with the first parcel of said list and so on in order, continuing from day to day, on each secular day from ten o'clock A. M. until three o'clock P. M. until every parcel shall have been offered.

1898, ch. 354, sec. 193C. 1912, ch. 790, sec. 499.

817. Whenever it is necessary to sell personal property for the payment of taxes, the bailiff shall seize and take into possession so much of the goods and chattels of the delinquent taxpayer as he may deem necessary to satisfy the taxes in arrear, and make out a schedule of the same, and in the list of delinquent taxpayers it shall be sufficient to describe the same as a lot of personal property assessed to the person named, and the sale thereof shall be made from the schedule made at the time of the seizure thereof; and the title to personal property so sold shall pass to the purchaser at the time of such sale, with the right of redemption at any time within 60 days, provided the former owner shall within said period pay to the purchaser or the person then owning the amount paid therefor, with ten per cent. interest and all costs and expenses incurred.

1898, ch. 354, sec. 193D. 1912, ch. 790, sec. 500.

818. With respect to any parcel or parcels of land which may be sold under the provisions of the preceding sections, the bailiff shall, within twenty days after the conclusion of said sale or sales, make and file in the Circuit Court for Montgomery County a full report, setting forth his proceedings in the premises in detail, and also showing to whom and at what price the several parcels were sold, the amount of tax, interest and proportional part of the expense of advertising and legal cost in each case, and shall also file with said report as part thereof a copy of the printed