

of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, subsequent to the first day of January in each and every year levy upon such portion as may be necessary to pay said taxes, interest, costs and fees as herein provided, of the personal property assessed to such delinquent taxpayers, in the same manner as the sheriff of said county is now or may hereafter be authorized by law to levy upon property upon execution on judgments issued out of the Circuit Court for said county, and shall advertise and sell personal property in the same manner as is now or may hereafter be required by law in the 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 treasurer shall have all the powers now had or lawfully exercised by the sheriff of said Court, executing executions on judgments of the Circuit Court for said county, and shall if it be necessary have the same power now or hereafter to be prescribed by law for the levy upon and the sale of shares of stock in any association or corporation which the sheriff of said county may or shall possess in executing executions or judgments of said Court; and said 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; this section to be construed as an addition to, and not as a substitution for the powers of the treasurer to collect taxes assessed upon personal property by suit; and it is hereby expressly provided that said treasurer, if he deem such course advisable, may proceed to collect any and all taxes due upon any personal property by suit, in the name of the County Commissioners of Prince George's County, before any justice of the peace in and for said county, provided, that at the time of instituting any suit for the collection of taxes upon personal property before any justice of the peace, said treasurer shall file a certificate, verified by his oath, stating that at least thirty days prior to the institution of said suit he sent a notice directed to the defendant taxpayer at the last known mailing address or at his best known address advising him that his taxes on personal property were due and unpaid and the amount thereof, and that unless said taxes were paid within thirty days, suit would be instituted for their collection, and setting forth that, at least thirty days prior to the institution of said suit, he posted or caused to be posted a similar notice to the above at the Court House door in Upper Marlboro. And out of the proceeds of sale of personal property the treasurer shall pay all costs and expense incident to such sale, and the taxes in arrears thereon and interest, and the surplus, if any, he shall pay over to such delinquent taxpayer. And any sale or sales of personal property made under the provisions of this section shall be reported by the treasurer to the Circuit Court for Prince George's County, in the same way that a sheriff's sale is reported, within thirty days from said sale showing to whom, and at what price, the articles of personal property were respec-