

and purposes as it would have been if made by the Town Clerk and Treasurer who made and reported the sale.

Whenever there shall be a default in the payment of taxes on personal property and the Town Clerk and Treasurer shall have distrained or levied upon the same for non-payment of any taxes due by the owner thereof, before making sale of the property so distrained or levied upon, said Town Clerk and Treasurer shall give notice by advertisement published once a week for two successive weeks prior to the date of sale, in a weekly newspaper published in Prince George's County that he will sell for cash, at public auction, to the highest bidder, on the day and at the time and place mentioned in said advertisements, the property therein specified, unless on or before the day of sale the entire amount of taxes for which such distraint or levy shall have been made, with interest thereon, and all costs of making said distraint or levy and advertisement, shall be paid.

Every Town Clerk and Treasurer who shall sell any personal property levied or distrained upon for taxes, after due advertisement, as herein provided, shall retain out of the proceeds of sale the amount of taxes due from the delinquent, for which such levy or distraint shall have been made, with interest thereon, and all costs incurred in making said sale, and shall pay over the surplus, if any, to the owner of the property so levied or distrained upon and sold. All the provisions of this section in reference to the sale of real property which may be applicable to the sale of personal property shall be in force as to said personal property.*

1929, ch. 33.

774. No piece of real estate, offered at tax sale, shall be sold for less than the total of the taxes, interest, penalties and costs of sale for which it is liable; and if such a bid for the same be not made, it shall be sold to the Mayor and Common Council of Mt. Rainier, Maryland, for such total amount thereof. In such case it shall remain on the assessment books of the town of Mt. Rainier and be taxed as other properties thereon, but not be resold at the succeeding annual tax sales. The report of such sale and final ratification thereof shall be made and had, as hereinbefore provided, in the matter of tax sales generally; and if such real estate so sold shall not be redeemed within two years and a day allowed therefor by the payment of the purchase money, with interest on the same at the rate of 12 per cent. per annum, and of all subsequent taxes, interest and penalties accrued thereon, it shall thereupon be forfeited to, and a good fee simple title to the same be vested in the Mayor and Common Council of Mt. Rainier, Maryland, without the execution of any deed therefor. After each period of forfeiture the Town Clerk and Treasurer, for the time being, shall make up a list of all such forfeited properties, which list shall be inserted weekly for two consecutive weeks before the day of sale hereinafter provided for in a weekly newspaper published in the town of Mt. Rainier, Maryland, and if there be no such paper or if the charges of such paper for said advertising be in excess of the standard rate heretofore

*See note under sec. 18.