

arrear on personal property by selling any realty or personalty in Queen Anne's county belonging to the person assessed with the taxes so in arrears; if real estate is sold, the county treasurer shall sell the same at the Court House, in Centreville, for cash, after giving at least three weeks' previous notice by advertisement of the time and place of sale; said advertisement to state the name of the person to whom the real estate is assessed, and shall contain a locatable description of the same, and as required by the terms of Section 198; thereafter the county treasurer shall proceed as required by the terms of Section 199.

1910, ch. 369, sec. 133C-7 (p. 1060).

206. If personal property is levied on, actual possession shall be taken thereof, and it shall be sold for cash at some convenient and public place within the said county after ten days' notice by hand-bills set up in five public places in the district in which the property is seized; thereafter the County Treasurer shall proceed as required by terms of Section 199; the County Treasurer shall receive, in addition to the cost of advertisement, the following fees under this Section: Levy, \$2; setting up of notices, \$1; crying sales, \$1; reporting same, \$1, and five per cent commission on proceeds of sale.

1924, ch. 314.

207. Whenever personal property assessed in Queen Anne's County to any person, set of persons or body corporate is about to be sold or removed from said County by said person, set of persons or body corporate or their agent, executor, administrator, trustee, or assigns, the Treasurer may at any time after the levy of taxes for any year shall have been made by the County Commissioners, make out a bill for the taxes in the usual form, and enforce the payment of the taxes so levied against said personal property about to be sold or removed from said County in the manner as provided in Section 206; and for the purpose of this section all taxes on personal property about to be sold or removed from said Queen Anne's County shall be taken to be due and in arrear from the date of the levy of said taxes.

1910, ch. 369, sec. 133C-8 (p. 1060).

208. The said County Treasurer shall be entitled to receive a commission of five per centum on the amount of all sales made by him in pursuance of the provisions of this Article, to be computed and charged as part of the expenses of such sale; and if before a sale, but after advertisement as aforesaid, the taxes, interest and expenses chargeable to any property are paid, then the said County Treasurer shall be entitled to receive a commission of two per cent. on the amount of such taxes, interest and costs, as a part of the cost of collecting the same.

1910, ch. 369, sec. 133C-9 (p. 1060).

209. The real estate of a delinquent taxpayer may be sold to pay the State and county taxes, whether there be personal property or not; when-