

It shall be the duty of the bailiff of the town as soon as possible after the levy has been made to notify each person against whom, or the known owner of each piece of property against which, any tax has been levied by placing a tax bill showing the amount due in the United States Mail, with sufficient postage prepaid, addressed to such persons or owners at their last known post office address. In case any address may be unknown such bills shall be posted on and in front of the Municipal Building of the town.

All taxes shall be paid to said bailiff. All taxes levied against real and personal property in said town which are not paid on or before the thirty-first day of December in the year of their levy shall be in default and deemed in arrear, and it shall then be the duty of the bailiff to advertise all such real property for public sale on the second Saturday in February of the year succeeding the year for which said taxes remain unpaid by advertisement in a weekly newspaper published in Queen Anne's County, at least three weeks before the day of sale, which advertisement shall state the day of sale, the name of the party in which the property is assessed, if known, the amount of taxes, with interest and costs, and also a description of the property sufficient to identify the same. Said sale shall be held at some public place in said town named in said advertisement and shall commence at ten o'clock A. M., and shall continue until all property advertised shall be sold. The terms of each sale shall be cash. All purchase money for said property not paid on day of sale shall bear interest at the rate of twelve per cent. per annum from the day of sale until paid.

In taxing the costs of said sales there shall be included the cost of advertisement and a commission to the bailiff for collecting the taxes of ten per cent. on the gross tax and a fee of one dollar.

All property which may be sold for taxes may be redeemed by the owner within one year and one day from day of sale upon the payment by the owner of the taxes due at time of sale, costs of sale, and interest from day of sale at the rate of fifteen per cent. per annum.

If the property so sold shall not be redeemed as above set forth, the bailiff of the town shall, when required and upon full payment of the purchase money and all costs and interest execute a deed for the same to the purchaser.

The power to convey hereby given is hereby also conferred upon the successor or successors in office of the bailiff making the sale. Where taxes on both real and personal property are in arrear and said real and personal property are owned by the same person, the real property shall be sold for taxes due by said owner on his personal property as well as on his real property. Power is hereby given the bailiff to levy upon any personal property upon which taxes may be due and in arrears.

Whenever there shall be default in the payment of taxes on personal property, and the bailiff shall have levied upon the same for non-payment of said taxes, the bailiff is authorized to sell said property at public sale after he shall have given notice by advertisement published once a week