

1910, ch. 29, sec. 76 (p. 1088). 1916, ch. 458, sec. 76. 1922, ch. 132, sec. 72.

72. Immediately after the levy is made by the Council, in each year, the Collector shall give notice of the making of the levy in one or more newspapers published in said City. He shall make out and deliver in person, or mail to each taxpayer at his last known post office address, a bill or account of the taxes due by him, giving the amount of real or personal property with which he is assessed, the rate of taxation and amount of taxes due, and the date from which the taxes will bear interest. He shall keep a copy of the notice and shall make a memorandum thereon of the date of delivering or mailing of said notice, as the case may be, which memorandum shall be prima facie evidence of the delivery or mailing of same.

1910, ch. 529, sec. 77 (p. 1088).

73. On and after the first day of January succeeding the levy for any year the collector may enforce the payment of any taxes due and owing by mailing or delivering to the delinquent taxpayer or his agent, or by posting, as provided in Section 72 on property when owner or agent cannot be found, a notice giving the amount of taxes due, warning said delinquent that if said taxes are not paid within twenty days from the date of said notice he will proceed to sell the said delinquent's property for the payment of said taxes, interest and the penalty thereon. At the expiration of said time he may advertise said property or any part thereof by two successive insertions in some newspaper published in Crisfield prior to the day of sale, and by such other notice as he may deem proper, and sell said property so advertised, until said taxes and penalties, together with the costs of advertising, not to exceed three dollars for any one piece of real property, shall be paid by the owner of the property on or before the sale of same. The notice of sale shall be sufficient if it contains the time, place and terms of sale, the year or years for which the taxes are due, the name of the person to whom the property is assessed, and a description of the property sufficient to identify same. It shall not be necessary for him to levy upon any land to be sold hereunder rather than upon personal property. In case there is no real estate, he may levy upon and seize any personal property belonging to the delinquent taxpayers, and after giving at least ten days' notice of the time, place and terms of sale by notice posted at the door of the office of the Mayor and Council of Crisfield, he may sell the said personal property levied upon and seized, or so much thereof as is necessary for the payment of the taxes so due and the penalties thereon and the costs of the sale. The collector shall be entitled to charge and receive a fee of one dollar for each sale made by him hereunder.

1910, ch. 529, sec. 78 (p. 1089). 1916, ch. 458, sec. 78.

74. When the collector shall sell any real estate under this Act he shall report the sale, with the proceedings relating thereto, to the Circuit Court for Somerset County sitting in equity, whereupon said court shall