

check of the President of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts due by Somerset County, duly approved and passed by said County Commissioners and by them ordered to be paid.

1910, ch. 10, sec. 223 (p. 1134). 1927, ch. 22, sec. 223.

349. On the first day of January next succeeding the levy taxes shall be deemed to be in arrears, and it shall be the duty of the treasurer at once to enforce the payment of all taxes remaining unpaid on the said first day of January in the manner hereinafter provided.*

1910, ch. 10, sec. 224 (p. 1135).

350. If taxes be due and owing upon real and personal property by any taxpayers the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

1910, ch. 10, sec. 225 (p. 1135).

351. Whenever it becomes necessary for said Treasurer to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks in one newspaper published in Somerset County, and by notice set up at the courthouse door in Princess Anne, and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the Treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

1910, ch. 10, sec. 226 (p. 1135).

352. Whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said Treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of said county to levy upon the personal property of the delinquent and to sell the same to satisfy and pay the taxes so due, and it shall be the duty of said Sheriff, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a Justice

*Sec. 2, ch. 22, 1927, provided that said Act should not affect the collection of taxes levied prior to 1927.