

or removed from said Talbot County shall be taken to be due and in arrear from the date of the levy of said taxes.

1904, ch. 656, sec. 14.

91. If taxes be due and owing upon real and personal property by any taxpayer, 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.

1904, ch. 656, sec. 15.

92. 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 or more newspapers published in Talbot County, and by a notice set up at the court house door in Easton; and any advertised notice of a 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 the taxes are due, to whom the property is assessed, the district and locality where located or such other description as shall be sufficient legally to identify such 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.

1904, ch. 656, sec. 16.

93. 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 or any constable 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 or constable, upon receiving such tax bill and an 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 of the peace; and he shall, immediately after such sale, pay over to the said Treasurer the amount due on said tax bill; and any surplus which may remain after the payment of taxes, interest and costs, shall be paid by said sheriff or constable to such delinquent taxpayers; and the said sheriff's or constable's bond shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.

1922, ch. 461.

94. Whenever it shall be necessary to enforce the payment of taxes by the sale of personal property, and it shall be found that personal property