

such delinquent he may find in the limits of Delmar, and if personal property is levied upon, he shall proceed to sell the same after giving at least ten days' notice in writing or by printed hand bills posted in said town, describing such personal property, and the time and place and hour of sale. If real estate is levied upon, the collector shall give notice of the time and place and hour of sale by advertisement in some newspaper published in Wicomico County at least three weeks prior to the time of sale. At the time of sale, as per notice given, the collector shall attend in person or by authorized deputy, in writing, and proceed to make such sale. In all cases the terms of sale shall be for cash. After the sale the collector shall, in case of personal property, proceed to distribute the proceeds of sale by retaining enough to pay all costs and taxes, and then pay over to the proper person the balance, if any, of the proceeds of sale. If real estate is sold, he shall report his proceedings to the Circuit Court for Wicomico County at the next term thereof, and the Circuit Court may ratify or reject such report and order a new sale. If report is ratified, the delinquent or owner of property sold may redeem such property within six months from day of sale by paying to the purchaser the amount paid the collector for the property, with legal interest additional. If not so redeemed within six months, the collector or his legal representative shall give a deed to the purchaser, and such deed shall convey all the title of the delinquent in such property so sold to the purchaser.

The Commissioners may allow such commission or sum to the collector for collecting taxes as they may deem right and proper, and on the amount of sales of any property, the collector shall be entitled to charge a commission of ten per centum on amount of taxes the property is sold for.

In addition to the remedy above provided for the enforcement of the taxes so levied, the collector may, in the name of "The Commissioners of Delmar," by suit and execution, enforce the payment and collection of taxes in the manner and to the same extent as debts due and owing individuals are now or may hereafter be collected by process of law, and these provisions shall apply to all taxes now levied and uncollected, and the same be collected as herein provided.

1900, ch. 192, sec. 38.

51. All male citizens of the town of Delmar, between the ages of twenty-one and fifty years, (except ministers of the Gospel), shall work on the streets of said town not less than one nor more than two days in each year, or furnish a substitute of the aforesaid age to do the work or pay to the bailiff on or before the day on which the work is to be done the sum of one dollar for each day, for the use of said town, and the bailiff shall give at least five days' notice of the time and place to meet to do said work, and shall on or before the fifteenth day of May, in each year, post in some public place a full and complete list of names of all persons notified, the names of the substitutes furnished and by whom such a substitute was furnished, and the time worked by each person in lieu thereof performing such road duty; and any person paying said money on or before the