

two months from date of said notice, he will proceed to collect such taxes in arrears, with interest and costs. If after the expiration of time given in said notice, the taxes so levied and in arrears are not paid, the collector shall levy upon any property of such delinquent he may find in the limits of Sharptown; 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 handbills posted in said town, describing such personal property, and the time, place and hour of sale. If real estate is levied on, the collector shall give notice of the time, place and hour of sale by advertisement in some newspaper published in Wicomico county, at least three weeks prior to day 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 the sale. In all cases the terms of sale shall be 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 interest, and pay over the balance, if any, to the proper person entitled thereto. 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 owner or owners 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 twenty-five per cent. additional. If not redeemed in 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 the purchaser. The collector shall be entitled to charge a commission of ten per cent. on amount of taxes the property is sold for. That in addition to the remedy above provided for the enforcement of taxes so levied, the collector may, in the name of the "Commissioners of Sharptown," by suit and execution enforce the payment and collection of taxes, in the same manner and to the same extent as debts due and owing individuals are now or may be hereafter collected by process of law.

1912, ch. 635, sec. 171.

358. The Commissioners shall, on or before the first Tuesday in October annually levy upon the assessable property subject to taxation for town purposes a sum sufficient for all general purposes, not to exceed fifty cents on the one hundred dollars of the assessed value thereof; and such sums as may hereafter be authorized by the Acts of the General Assembly of Maryland for the liquidation and payment of indebtedness of said town, or any bonds thereof and interest thereon, to be issued under authority of law hereafter passed; which said taxes when assessed and levied shall be a lien upon the real, personal and mixed property against which it is so assessed; provided, however, that the collector may seize and take and sell any property of the owner for the purpose of enforcing payment of such taxes due and owing. Said taxes shall bear interest from the first day of January succeeding the levy, and all taxes not paid and in arrears after the first day of January next succeeding said levy may be collected as hereinbefore set forth.