

ment books of said Town, with names of owners of property arranged alphabetically, and the property so described as to identify same, stating the value of each piece thereof. He shall keep full and fair account of all money received by him and of money paid out, and all moneys paid out shall be by check upon some bank where said money shall be deposited, and such payments shall be made only upon order of the Commissioners recorded in their minutes.

1927, ch. 278, sec. 11.

413. Immediately after the levy is made by the Commissioners in each year the said clerk, collector and treasurer shall give notice of the making of the levy by posting notice of same in at least four places in the said Town. He shall make out and mail or deliver in person to each taxpayer, or his agent, a bill or account of the taxes due by him, giving the amount of real and personal property with which he is assessed, the rate of taxation and the amount of taxes due and the date from which they bear interest. He shall keep a copy of the notice with a memorandum thereon, of the date of mailing or delivering of said notice, as case may be, which shall be prima facie evidence of the mailing or delivering of same.

1927, ch. 278, sec. 12.

414. On and after the first day of January succeeding the levy for any year the collector may enforce the payment of taxes by giving a written or printed notice to such delinquent, or his, or her agent, and if no agent, or absent, by notice in writing put upon the property of said delinquent, that his, her or their taxes are due and in arrears, and unless paid within 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 Willards; 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, 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