

urer to enforce the payment of all taxes remaining unpaid on the said first day of July next after the delivery of said notice in the manner hereinafter prescribed by a sale of either real or personal property.

1914, ch. 182. 1920 Code, sec. 136.

**255.** 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.

1914, ch. 182. 1920 Code, sec. 337.

**256.** 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 any part thereof, once a week for four successive weeks in one newspaper published in Worcester County and by notice set up at the Court House door in Snow Hill, 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 the taxes are due, to whom the property is assessed, the district where located, the approximate quantity offered for sale or such other description as shall be sufficient 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.

1914, ch. 182. 1920 Code, sec. 338.

**257.** Whenever it shall be necessary to enforce the payment of taxes by 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 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 cost shall be paid by said Sheriff to such delinquent taxpayer, and the said Sheriff's bond shall be liable for all such taxes 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.

1914, ch. 182. 1920 Code, sec. 339.

**258.** When any real estate shall be sold under this Act for taxes, the