

ments and levy for such tax, as may be owing by the party, with a notice to said bill annexed, that unless the said bills are paid within twenty days thereafter, the said collector will proceed to enforce collection by distraint, after which, if the tax payer aforesaid shall fail to make payment, the said collector is authorized to levy upon either the real or personal property of the person neglecting to pay, and to expose the same for public sale after ten days' public notice of time, place, and cause of such sale, by advertisement in at least one newspaper published in Baltimore county, and by hand bills posted at, at least two public places in the neighborhood of said property, for cash, to the highest bidder, and shall be entitled to retain out of the proceeds of such sale the amount of taxes due, together with all costs incurred by said collector in making such sale; and should the proceeds of such sale exceed the amount of taxes due and costs incurred, then the said collector shall pay over such excess to the owner of the property so sold, and shall execute and deliver to the purchaser (should the property sold be real estate) a good and sufficient deed therefor.

60. In all cases of the sale of real estate under the ^{Redemption.} preceding section, the party owing the same prior to the sale, shall be authorized to redeem the said estate by payment to the purchaser thereof, within the period of two years from the date of such sale, the amount of the purchase money for which the same may have been sold, with interest thereon at the rate of fifteen per centum per annum, from the date of the day of sale, together with the full value of any improvements which may have been put upon the property by the purchaser thereof.

61. The costs to collectors in making a distress for ^{Costs.} taxes, as herein authorized and directed, shall be as follows: The summoning and swearing two appraisers and making out a schedule, two dollars; and the appraisers shall be entitled to one dollar each for their services. If the property be sold, said collector shall receive five per centum on the gross amount of sales