

on all sums paid by him on or before the fifteenth day of October of the said year, a deduction of four per cent. ; and on all sums paid by him on or before the fifteenth day of November of the said year, a deduction of three per cent. ; which deduction shall, in each case, be noted by the treasurer upon the receipt given to said collector. And it is the meaning of this section that the said deductions shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and shall not be in addition to those made in favor of the taxpayers

48. Whenever a collector shall find it necessary to proceed by way of distress or execution to collect State, or any other taxes, he shall first leave with the party by whom the taxes are to be paid, or with one of them if more than one, or at his or their usual place of abode, or at the usual place of abode of one of them, if said parties or any of them reside in said county or city, or, if none of the said parties live in the said county or city, set up the same on the land or premises where land or other real estate is to be distrained or sold, or deliver to any person in possession thereof a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of the taxes due thereon, with a notice annexed thereto that unless the taxes so due are paid within thirty days thereafter, he will proceed to collect the same by way of distress or execution, to be levied on said real or personal property.

49. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector shall levy upon any property of the delinquent ; and after giving twenty days' notice of the time and place of sale by advertisement in at least one newspaper in the county or city where a newspaper is published, and also, by notice stuck up at the court-house door ; and if no newspaper is printed in the county, then in addition to the notice at the court-house door, at two other public places in the neighborhood, shall, agreeably to said notice, either on the premises, or at the court-house door of the county or city, proceed to sell by public auction the property so levied on for cash to the highest bidder ; retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon, together with all the costs incurred in making the sale, and paying the surplus, if there be any, to the owner thereof.

50. The real estate of a delinquent taxpayer may be sold to pay State, county, or city taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections.

51. In all cases where lands held in fee simple or by lease have been sold, or shall be sold, for payment of taxes in arrears, according to the provisions of existing laws, it shall be the duty of the collector of taxes to report the said sale, together with all the proceedings had in relation thereto, to the Circuit Court of the county where said lands are situate, or, when said lands are situate in the city of

Id s 48
How collectors
may enforce
payment of
taxes
39 Md 465.

Id s 49
Further
proceedings
39 Md 465
36 Md 207.
25 Md. 133

See opinion of
Judge Silmar
on back cover.

Id s 50
Real estate of
delinquent may
be sold to pay
taxes, whether
there be personal
property
or not
39 Md 465

Id s 51
Sales of land
held in fee or by
lease for pay-
ment of taxes,
to be reported
to court for
ratification