

ized to enforce the payment in the manner hereinafter prescribed, by a sale of either realty or personalty; whenever real estate is susceptible of division, so that a part thereof will sell for enough to pay the taxes due and all costs, the treasurer may in his discretion employ a surveyor to divide the same, and tax as a part of the costs in such proceeding such compensation for the services of such surveyor as he may consider just, not exceeding the sum of three dollars per day, or the treasurer may sell the whole of any tract of land at his election.

1888, ch. 515.

53. Whenever it becomes necessary for said treasurer to enforce the payment of taxes by a sale of realty, he shall advertise such real estate once a week, for three successive weeks, in one newspaper published in Garrett county, and by handbills set up near said property, and at the court-house door; and any advertised notice of a sale under the provision of this sub-title of this article shall be deemed sufficient if it contains the time, terms and place of such sale, the year for which the taxes are due, to whom the property is assessed, the district where located, and the description of such land which is contained in the assessment books of the county commissioners; in no case shall a description by metes and bounds be necessary.

Ibid.

54. Whenever it shall be necessary to enforce the payment of taxes by a 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 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 said treasurer the amount due on said tax bill; and any surplus which may remain after the payment of taxes, interest and costs, shall be paid by said sheriff to such delinquent