

levied, by a levy upon the real or personal property of the person or corporate institution so neglecting to pay; provided, the last notice required in the preceding section shall have been given. If the taxes be due and owing upon real property, or upon real and personal property, the treasurer shall be authorized to levy upon either real or personal property to enforce the payment of the same. 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 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 five dollars. Whenever any levy is made, notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of the levy, shall be delivered to the owner, if he be in possession of the property, or at his residence, if it be within the same district, or mailed to him, if his post-office address be known, and if not, then be conspicuously posted on the premises, together with a notice that if the said bill for taxes, interest and costs be not paid within thirty days, the property levied upon will be sold at public sale; and the said treasurer is authorized to expose any property so levied on at public sale upon expiration of the said thirty days, either on the premises or at the court-house door in Annapolis, and to sell the same to the highest bidder for cash, the said treasurer having first given twenty days' notice of the time and place of such sale, by advertisement inserted in one newspaper published in Annapolis, and by printed handbills, publicly posted at said court-house door, and at least ten places in the district where the property is located, one of such notices to be placed upon the premises; personal property may be sold upon ten days' notice by handbills so posted in the district and at the court-house; any advertised notice of a sale under the provisions of this section shall be deemed sufficient if it contains the time, terms and place of such sale, the year or years for which taxes are due, to whom the property is assessed, the district where located, the quantity of land (if land) offered for sale, if there be record evidence thereof, and a reference to the liber and folio where the deed for said property may be found, and the date of the deed; in no case shall a description by metes and