

for non-payment of any taxes, State or municipal, due by the owner thereof, before making sale of the property so distrained or levied upon, said collector shall give notice by advertisement published twice a week for one week prior to the day of sale, and also on the day of sale, in three of the daily newspapers published in said city, one of which shall be in the German language, that he will sell for cash, at public auction to the highest bidder, on the day and at the time and place mentioned in said advertisement, the property therein specified, unless on or before the day of sale the entire amount of taxes for which such distraint or levy shall have been made, with the interest thereon, and costs of making said levy and advertisement, shall be paid.

1880, ch. 230.

839. Every collector who shall sell any goods or chattels levied or distrained upon for taxes, State or municipal, in Baltimore city, after due advertisement, as required in the preceding section, shall retain out of the proceeds of sale the amount of taxes due from the delinquent, for which such levy or distraint shall have been made, with the interest thereon, and all costs incurred in making said sale, and shall pay over the surplus, if any, to the owner of the property so levied upon and sold.

1861, ch. 94.

840. All taxes now levied, or which hereafter may be levied in the city of Baltimore, shall be collected within four years from the levying of the same; and the collection of taxes shall not be enforced by law after the lapse of said four years, and the party from whom said taxes may be demanded may plead this section in bar of any recovery of the same.

Mayor, &c. v. Greenmount Cemetery, 7 Md, 517. Gunther v. Mayor, &c., 55 Md. 457. Gould v. Mayor, &c, 58 Md 46. Same v. Same, 59 Md. 378.

Ibid

841. Any person enforcing or attempting to enforce the collection of any tax after the lapse of four years, as provided in the preceding section, shall be liable to a penalty of twenty dollars for each and every offence, recoverable before a justice of the peace, in the name of the State, one-half to the informer, the other half to the city of Baltimore.