

TAXES.

P. L. L., (1860,) art. 9, sec. 143.

178. The collectors of tax in Charles county, after thirty days' notice by public advertisement set up at the court-house of the county and at four of the most public places in said county, of the time and place of sale, may sell at public sale a sufficient quantity of timber growing on the land, suitable for cord wood or fence rails, to satisfy and pay all taxes due on lands belonging to persons who do not reside in said county.

Ibid. sec. 144.

179. The collector shall give a certificate to the purchaser of such timber, of such sale, stating the quantity and quality of the timber sold, and shall also make a return thereof to the county commissioners, to be recorded in their office; and the purchaser may at any time within twelve months from the day of sale enter upon the lands and cut and carry away the quantity of timber purchased.

Ibid. sec. 145.

180. If there be not sufficient timber on the lands to pay the taxes due thereon, or if the collector cannot sell such timber to pay such taxes, he may sell any one tract or parcel of land upon which the taxes may be due, having first given the notice required by section 178, and further notice in one newspaper published in the district of Columbia, of the time and place of sale, specifying therein the amount of tax due, the name, quantity and situation of such tract or parcel of land, and shall make return of such sale to the county commissioners at their next meeting, to be recorded among their proceedings.

Ibid. sec. 146.

181. The said sale and return shall vest a good title in the purchaser, of all the right, title and interest of the owner of such lands in and to the same; but the owner may redeem such land at any time within twelve months after such sale by paying to the purchaser the amount of the purchase money, with interest of twenty per centum on the same from the day of sale.