

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.

Descrip-
tion.

52. Whenever it becomes necessary for said treasurer to enforce the payment of taxes by a sale of realty, he shall advertise such real estate or so much thereof as may be necessary once a week, for three successive weeks, in one newspaper published in Garrett county, and by handbills set up on and near said property at the court house door, and at least five other places in the district where the property is located; and any advertised notice of a sale, under the provisions of this sub-title of this article, shall be deemed sufficient if it contains the time, terms and place of such sale, the year or years for which the taxes are due, to whom the property is assessed, the district and locality where located, the quantity of land offered for sale, if there be record evidence thereof in Garrett or Allegany counties and a reference to the record liber and folio, where the deed or conveyance for the said property to the person to whom the same may be assessed or belongs may be found, the name of the grantor in and the date of the deed or conveyance, or such other description as shall be sufficient to legally identify said property, and in no case shall a description by metes and bounds, courses and distances be required, unless it shall be necessary for the identification and location of such part or parts of real estate as may be sold under a subdivision thereof as provided in the next preceding section; no levy upon land shall be required where the same is sold by the treasurer by virtue of the provisions of this sub-title of this article, and no notice or notices other than those provided for in this act shall be necessary or required to make valid any sale herein authorized to be made.

Procees-
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53. 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 to 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 the 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 tax-