

SEC. 2. *And be it enacted,* That whenever, and as often as any collector of the taxes levied for the use of or to pay the expenses of Dorchester county, shall find it necessary to proceed by way of distress or execution to collect taxes now due or hereafter to become due, as aforesaid, he shall first leave with the party by whom the said taxes are to be paid, or at his usual place of abode, or in case the said party shall not reside in said county, on the property taxed, in case of real estate and with the person in possession of part, or the whole in case of personal estate, a statement showing the aggregate amount of the property of every description with which such party is assessed and the amount of taxes due thereupon with a notice to the said statement annexed, that unless the taxes so due are paid within thirty days thereafter, the said collector will proceed by way of distress or execution to collect the same.

Statement to be left with party owing taxes.

SEC. 3. *And be it enacted,* That after the proceedings required by the preceding section shall have been had, if the said taxes are not paid, the said collector is hereby authorised and required to levy upon either the real or personal property of the delinquent, and expose the same to public sale, either on the premises or at some public place in the neighborhood of the said property, after giving twenty days notice of the time and place by advertisement published in some newspaper in said county, and also stuck up at the court house door, and also at least two or three public places in the vicinity of said property, and the said collector shall then and there proceed to sell, by public auction, the property either real or personal so levied on, for cash to the highest bidder, retaining out of the proceeds of such sales the amount of taxes due from each delinquent, with interest thereon, together with all the costs incurred by the said collector in making said sale, returning the excess, if there be any, to the owner or owners thereof.

Authority to levy upon either real or personal property.

SEC. 4. *And be it enacted,* That in all cases of the sale of real estate under the provisions of this act, the party or parties owning the same prior to the sale, shall be, and they are hereby authorised to redeem the said real estate by paying the purchaser thereof within the period of twelve calendar months from the date of such sale, the amount of the purchase money for which the same may have been sold, with interest thereon, at the rate of ten per centum per annum from the date of the sale.

Parties may redeem property.

SEC. 5. *And be it enacted,* That in all cases of the sale of personal property under the provisions of this act, the said collector is hereby authorised and required

Possession to be delivered.