

Treasurer shall accept one-third of the taxes due by each of said taxpayers, and on or before the first day of April, each year, he shall accept the remaining one-third of taxes due by each of said taxpayers. That the real estate of a delinquent taxpayer may be sold to pay State and county taxes whether there be personal property or not; and whenever it shall be unnecessary for the Treasurer to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which, in his judgment, will be sufficient to pay the taxes in arrears, interest, costs and expenses above set forth, and shall require a competent surveyor to lay off and make a plat and description of the same, and the parts so laid off shall be sold by the plat and description so made and it shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described, as per plat and description to be exhibited at the time of sale, and in case of sale the Treasurer shall file said plat and description with his report of sale.

The said Treasurer in and about the collection of delinquent taxes, shall have all the powers and authority of a Collector of Taxes under the Code of Public General Laws; and should the said Treasurer deem it impracticable to sell personal property liable for taxes at the time and place aforesaid, then he may advertise and sell said personal property under the power and authority conferred upon Collectors of Taxes by Article 81 of Code of Public General Laws provided that the said Treasurer shall proceed with such sales as soon as possible after the second Monday in August, as named in this section.

The said Treasurer shall be entitled to a commission of three per centum on the amount of all sales made by him in pursuance of the provisions of this section to be computed and charged as part of the expense of such sale; and he shall also be entitled to charge and receive a like commission on all taxes, interest and costs paid after the first day of April, in each and every year, and before the day of sale.

Property sold for taxes may be redeemed as provided by the Code of Public General Laws upon the payment of the taxes, with interest, costs of advertising and actual expenses of sale, but no payment shall be required for attorney's fees.

And said Treasurer, in and about the collection of delinquent taxes, shall have authority to employ such counsel as may be necessary to advise and assist him; and the reasonable cost of legal assistance and advice shall be paid by the County Commissioners of Cecil County, upon the order of said Treasurer.

This Act is intended to apply, and shall apply, to delinquent State and County Taxes for the tax year 1935, as well as to all such taxes for subsequent years; and all things done by said Treasurer, prior to the effective date of this Act and in respect