

120H. If personal property is levied on the County Treasurer may take actual possession thereof if he deems same to be expedient and the said personalty so levied upon shall be sold for cash at some convenient and public place within the said county after ten days' notice by hand-bills set up in five public places in the district in which the property is seized; thereafter the county treasurer shall proceed as required by the terms of Section 120A and no personal property sold by the county treasurer under this section shall be redeemable by the owner or owners thereof or anyone claiming under him or them as is now provided in the sale of real estate, but the purchaser thereof shall acquire a good and perfect title thereto on the day of sale; the county treasurer shall receive, in addition to the cost of advertisement, the following fees under this section: Levy, \$2; setting up of notices, \$1; crying sales, \$1; attorney's fee for reporting same, \$1, and five per cent commission on proceeds of sale.

120J. In addition to the regular compensation received by the Treasurer, he shall receive, on the sale of each parcel of real estate made under the provisions of this Act, a fee of three dollars and fifty cents for levying, and notice of levying to the delinquent taxpayer, three dollars for his attorney, two dollars auctioneer's fee and the regular advertising expenses. And on all tax bills unpaid on the first day of March in each year the said treasurer shall collect for his own use three per centum to be collected by him from the person owing said taxes at the same time and in the same manner that such taxes are collected, and on all taxes not paid by April 1, he shall be allowed his fee for levying and notice of levying to the delinquent taxpayer, if in fact the levy has already been made, and shall further be allowed his attorney's fee.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 22, 1937.

CHAPTER 67.

AN ACT to repeal and re-enact with amendments Sections 271 and 281 of Article 13 of the Code of Public Local Laws of