

in addition to the cost of advertisement, the following fees under this section: Levy, \$2; setting up of notices, \$1; crying sales, \$1; reporting same, \$1, and five per cent commission on proceeds of sale.

120I. Whenever personal property assessed in Caroline County to any person, set of persons or body corporate is about to be sold or removed from said County by said person, set of persons or body corporate or their agent, executor, administrator, trustee, or assigns, the treasurer may at any time after the levy of taxes for any year shall have been made by the County Commissioners, make out a bill for the taxes in the usual form, and enforce the payment of the taxes so levied against said personal property about to be sold or removed from said county in the manner as provided in Section 120H; and for the purpose of this section all taxes on personal property about to be sold or removed from said Caroline County shall be taken to be due and in arrear from the date of the levy of said taxes.

120J. In addition to the regular compensation received by the Treasurer, he shall receive, on 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.

120K. The real estate of a delinquent taxpayer may be sold to pay the State and county taxes, whether there be personal property or not; whenever the county treasurer shall deem it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity of which in his judgment will be sufficient to pay the taxes in arrear, interest and cost of sale, and shall require the county surveyor to lay off and make a plat and description of the same, and the part 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 mention the quantity of land to be sold from the property described, "as per plat and description to be exhibited on day of sale," and the county sur-