

missioners of Princess Anne, on their check or voucher, or to any one else on their order and by their warrant.

317L. On the first day of January next succeeding the levy, taxes shall be deemed to be in arrears, and it shall be the duty of said "Town Clerk, Treasurer and Collector of Princess Anne" at once to enforce the payment of all taxes remaining unpaid on the said first day of January, in the manner hereinafter provided.

317M. If taxes be due and owing upon real and personal property by any taxpayers, the whole of said taxes shall be a lien on said real property and said real property may be sold to pay the same without regard to the existence of personal property.

317N. Whenever it becomes necessary for said "Town Clerk, Treasurer and Collector of Princess Anne" to enforce the payment of taxes by sale of real estate, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks in one newspaper printed and published in the town of Princess Anne, and by notice set up at the Court House Door in Princess Anne, and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of sale, the year or years for which taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or whether it is the whole lot or only a part or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required unless it shall be necessary for the identification of such parts of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the said "Town Clerk, Treasurer and Collector of Princess Anne" by the provisions of this Act, 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.

317O. Whenever it shall become necessary to enforce the payment of taxes by a sale of personal property, the said "Town Clerk, Treasurer and Collector of Princess Anne" shall make out a bill of such taxes in the usual form with an order at the bottom of said bill directing the Sheriff