

quent, and shall at once present the statement to such delinquent, or his or her agent, and if no owner or agent in county, to stick up same on land, together with a notice that unless the taxes so due are paid before the first day of December next, and in default of payment at expiration of such time, the collector shall at once proceed to levy on, take into possession, advertise and sell, after ten days, the personal property (if any) of the delinquent sufficient to pay the taxes due and in arrears, with interest and costs; and when there is no personal property, the collector shall summon the county surveyor and two appraisers, who shall proceed to value at cash value, and lay off sufficient land of the delinquent, if the same is divisible, to pay the taxes due and in arrears, with interest and all costs, for which service the surveyor shall receive four dollars for survey and plat, and the appraisers one dollar each; and upon the return of the plat of the surveyor, the appraisal and a copy of his notice, with an affidavit as to the time and manner of its service by the collector, the court shall, if the proceedings of the collector have met the requirements of this act, order a sale of the land so laid off by the collector, and prescribe the time, manner and terms of such sale, and a sale made under such order shall be final, and the collector's deed, without further proceedings, shall be conclusive against delinquent and all claiming under, by and through him, and against encumbrances, provided said deed and plat are filed for record within six months; and in case delinquent's land is indivisible, the surveyor and appraisers shall report the fact with the appraised value of same at cash value, and the court shall order sale of same in same manner, and collector's deed shall have same effect, provided the real estate sells at such sale for one-half of its appraised value; and the surplus in either case shall be paid over to the person or persons entitled thereto.

SEC. 13. *And be it enacted*, That the bond of any collector failing to comply with the preceding sections shall be put in suit by the county commissioners, at the January term of the circuit court for Wicomico county, next after the said first day of December, unless said collector shall show a good and sufficient reason for a postponement of such action, but such postponement shall not be for a longer period than one term of said court.

Advertise and
sell.

Compensation.

Plat to be filed
for record.

Bond responsi-
ble for failure.