

Notice to delinquents.

proceed to collect the same by way of distress or execution in the following manner: He shall leave with the party by whom the taxes are to be paid or with one of them, if more than one, or at his or their usual place of abode, or at the usual place of abode of one of them, if said parties or any of them reside in said town or in Queen Anne's county, or if none of said parties live in said town, or in said county, set up on the land or premises where real estate is to be distrained and sold, or deliver to any person in possession or custody of same. If personal property is to be distrained and sold a statement showing the aggregate amount of taxes with which the person is assessed and the year for which they are assessed, with a notice annexed thereto that unless the taxes so due are paid within thirty days thereafter he will proceed to collect the same by way of distress or execution to be levied on the real or personal property, or both, of the persons from whom such taxes are due.

Sale of property for taxes.

59 c. After the proceedings, required by the preceding section, shall have been had, if the said taxes are not paid, the collector may levy upon any property of said delinquent, real or personal, or both, which he may find at any place in said county, and after giving at least twenty days' notice of the time and place, and manner and terms of sale by advertisement in a newspaper published in said town, and by notice set up at the court house door in said town, shall, agreeably to said notice, either on the premises to be sold or in front of the court house door in said town, proceed to sell at public auction the property levied on for cash to the highest bidder. Out of the proceeds of such sale, the said collector shall pay cost incident to said sale, including auctioneer's fee, advertising cost, a commission of ten per centum to the party making the sale, all costs of proceedings, to have sale ratified, and all town taxes, due from the delinquent, with interest, and shall pay the residue to the owner of the property sold.

Real estate may be sold.

59 d. The real estate of any delinquent taxpayer may be sold to pay taxes levied for the purposes of said town, whether the said delinquent owns personal property or not.

Ratification of sale.

59 e. In all cases where said collector shall sell real estate for the payment of taxes, he shall report the said sale, together with all the proceedings had in relation thereto, to the Circuit Court for Queen Anne's county. And if the same appear to be regular, and the provisions of law relating thereto have been complied with, any judge of the said court, shall order notice to be given, by advertisement in a newspaper published in said