

CHAP. 346.

Copy of
annual levy
to be
delivered to
County
Treasurer.

annual levy, to deliver to the County Treasurer a full copy thereof, and the said Treasurer shall collect the same according to law and pay over to the parties entitled thereto the taxes collected, respectively, for them, and the bond of the said Treasurer shall be liable for all sums of money collected by him on account of State and county taxes as aforesaid, until the same shall have been duly accounted for and paid over according to law. He shall be the collector of all State and county taxes that may be levied by the County Commissioners for St. Mary's county and shall have power and authority to receive and collect said taxes and to enforce payment thereof and to convey title to any real or personal estate sold by him for the payment thereof, and when there be no bidders for properties offered for sale, it shall be lawful for the County Commissioners of said county to purchase said real estate and to convey the same, when sold by them, by good and sufficient deed. The sale of any real estate sold shall be reported to the Circuit Court for St. Mary's county for ratification, which Court shall ratify the same, if no objection be offered to said ratification, after the publication of an order *nisi* as required in sales made on the equity side of the Circuit Courts of Maryland, which order *nisi* shall be advertised not separately, but all sales made at one time shall be included in one *nisi*, and if not redeemed within the time prescribed by law, the Treasurer shall convey the same in fee simple to the purchaser or purchasers thereof. The order *nisi* shall not be published until within thirty days of the time of the redemption provided by Article 31 of the Code of Public General Laws, so that the delinquent taxpayers may redeem their property at as small expenses as possible. The said Treasurer shall receive county certificates of indebtedness from persons owing county taxes to the amount of the taxes due by them respectively; provided, the said certificates are payable out of the levy of the current year; and he shall reserve out of the money so collected by him a sufficient sum to pay the amount levied in each current year for public schools and shall pay the same over to the Board of County School Commissioners, one-fourth each on or before the first of November, February, April and July. In cases of sale of real estate where it is found that part of the property upon which the tax is levied and in default will pay the whole amount of taxes, the said Treasurer shall sell only such part of the real estate as may be necessary to pay the said taxes. He shall be entitled to the following fees: for giving notice to enforce the payment of any tax bill, the sum of fifty cents, and in addition thereto for the property to be sold he shall receive, when sold, a poundage fee three per cent. of the gross amount of sale, but if the amount of bill be paid with-

County
certificates of
indebtedness
received in
payment
of taxes