

priority over all adverse lien, claims and interests, whosoever may have said property in charge or possession. It shall be the duty of a person or party who disposes of any such property, and of the person or party who purchased or acquired the same, to see that a transfer is made on the assessment book of the town, and no one shall be entitled to a notice of taxes, due and in arrears, on property which is not charged on the assessment book of the town to such person or party. On and after the day on which said taxes fall due and payable, as above stated, the tax collector may proceed to the collection of any of said taxes, and if he proposes to collect said taxes by levy upon the personal property of the delinquent, he shall first leave with the party against whom the said taxes are charged, or by whom the said taxes are to be paid, or with one of them, if more than one, or at his, her or their usual place of abode, or at the usual place of abode of one of them, a statement showing the aggregate amount of property of every description with which the person is assessed and the amount of taxes due thereon, with a notice annexed thereto, that unless the taxes so due are paid within thirty days thereafter, he, the said tax collector, will proceed to collect the same by way of distress or execution, to be levied on said property. And at any time after thirty days after the said notice has been so delivered the taxes shall not be paid the tax collector may proceed to collect the same by levy upon so much of the personal property of the person or party from whom such taxes are due as may be necessary to satisfy and pay the delinquent taxes and interest, and also all the cost of sale; and after having given ten days' notice of the time, place, manner and terms of sale by handbills stuck up at the court house door of Worcester county, in the town of Snow Hill, and at least three public places on the public streets of Pocomoke City, may, agreeable to said notice, sell at public auction for cash the property so levied on, at some public place in Pocomoke City, and may then and there deliver possession of the property so sold to the purchaser; and after retaining out of the proceeds of sale the amount of taxes due from the delinquent, with interest thereon, together with all the costs incurred in making the sale and caring for the property, including poundage fees, he shall pay over the surplus, if any there

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Proceed to the
collection of
taxes.

Property sold
at public
auction.