

CHAP. 549

Property sold
at public
auction.

be, to said delinquent. And for the payment of any taxes due on the annual levy which shall not be paid on or before the first day of January next succeeding the levy of said taxes, the tax collector may sell the real estate of the delinquent person from whom the said taxes are due, whether the said delinquent has personal property or not, by complying with the following provisions: the tax collector 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, if said parties or persons or any of them reside in Worcester county, or if none of the said persons or parties live in the said county, he shall set up the same on the land or premises which he proposes to seize or levy upon to satisfy said taxes, or to deliver to the tenant, or to any person in possession of said land or premises, 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 real or personal property. At any time after thirty days after said notice has been delivered or set up, if the said taxes shall not be paid, the collector shall levy upon the real estate of the delinquent; and after giving twenty days' notice of the time, place, manner and terms of sale, by advertisement in some newspaper published in Pocomoke City, and also by notice stuck up at the court house door of Worcester county, in the town of Snow Hill, shall agreeably to said notice, either on the premises, or at the court house door of said county, proceed to sell by public auction the property so levied on, for cash, retaining out of the proceeds of such sales the amount of taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale and paying the surplus, if any there be, to the owner thereof; and the tax collector shall report the sale, together with all the proceedings had in relation thereto, to the Circuit Court, in equity, and the court shall examine the said proceedings, and if the same appear to be regular, and the provisions of the law in relation thereto have been complied with, shall

Report of sale
to be made to
Circuit
Court.