

CHAP. 752 of such notice; their property, if it be real estate, will be sold as provided for by law without any levy or appraisal; and after giving at least thirty days' notice of the time, terms and place of sale of such real estate, which place shall be at the courthouse door in Leonardtown, by advertisement in the St. Mary's Beacon and the St. Mary's Enterprise, being two newspapers published in said county, he shall proceed to sell at the advertised sale mentioned, by public auction, the property for cash to the highest bidder, retaining out of the proceeds of such sale the amount of the taxes due from such delinquent with interest thereon, together with the costs incurred in making such sale and the advertisement thereof, which advertisement shall not exceed two dollars, or one dollar to each of the two papers advertising the same, and he shall pay the surplus, if any, to the owner of the property so sold; provided, however, that the notice herein provided for shall not be made before the first day of January following the year of the levy, and that the said advertisement of sale shall not be made before the first day of February in said year following the year of the levy, but the said treasurer may, in his discretion, extend the time for such advertisement and sale until the first of August next ensuing, when all delinquents shall be advertised; and in advertising real estate it shall only be necessary to publish the name of the party to whom the property is assessed, the district in which it lies, the number of acres, the amount of taxes due and a reference to the liber and folio in the land records where the muniments to title to such property are recorded, if any such record of title appear. Whenever it shall be necessary to enforce the payment of taxes by sale of personal property the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property of the delinquent and sell the same to satisfy and pay the taxes so due. And it shall be the duty of said sheriff, upon receiving said tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a justice of the peace; and he shall immediately after such sale pay over to said treasurer the amount

Property to be sold for taxes

Proviso.

Sheriff to levy upon real estate.