

the time, place and terms of such sale, the year or years for which the taxes are due, the amount due, to whom the property is assessed, the street on which the property is located, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required where the same is sold by the town clerk by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

87. Whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said town clerk shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the chief of police of said town to levy upon the personal property of the delinquent and to sell the same to satisfy and pay the taxes so due ; and it shall be the duty of said chief of police, upon receiving such 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 shall be entitled to the same fees as if he were a sheriff proceeding under an execution from a justice of the peace ; he shall immediately after such sale pay over to the said town clerk the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said chief of police to such delinquent taxpayers ; and the bond of said chief of police shall be liable for such tax bills placed in his hands by such town clerk.

Duties of chief
of police.

88. When any real estate shall be sold under this Act for taxes, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Talbot county by the town clerk, and if upon the report the court shall find that the provisions of this Act in relation thereto have been complied with, the court shall pass an order *nisi* warning all persons interested in the property to be and appear by a certain day named in the said order *nisi* to show cause why said sale should not be ratified, and a copy thereof shall be published as the court shall direct ; and if no objections to the ratification of such sale be filed within the time limited by said order *nisi*, or if objection be filed

Report of sale
made.