

fied, the commissioners shall appoint another person as collector. Should the collector fail to collect and pay over the taxes so levied and placed in his hands for collection, on or before the first day of July after the levy of such taxes, the commissioners may order suit on such collector's bond; within thirty days after any taxes are due and demandable, the collector shall give written or printed notice to such delinquent, or his, her or their agent, and if no agent, or absent, by notice in writing, as provided, put upon the property of said delinquent, and that his, her or their taxes are due and in arrears, and unless paid within two months after service of such notice, he will proceed to collect such taxes in arrears, with interest and costs. If after the expiration of time given in said notice, the taxes so levied and in arrears and not paid, the collector shall levy upon any property of such delinquent he may find in the limits of Sharptown; and if personal property is levied upon, he shall proceed to sell the same, after giving at least ten days' notice in writing or by printed hand bills posted in said town, describing such personal property, and the time, place and hour of sale. If real estate is levied on, the collector shall give notice of the time, place and hour of sale by advertisement in some newspaper printed in Wicomico county, at least three weeks prior to day of sale. At the time of sale as per notice given, the collector shall attend in person or by authorized deputy in writing and proceed to make such sale. In all cases the terms of sale shall be for cash. After the sale the collector shall, in case of personal property, proceed to distribute the proceeds of sale, by retaining enough to pay all costs and taxes, and then pay over to the proper person, the balance if any, of the proceeds of sale. If real estate is sold, he shall report his proceedings to the Circuit Court for Wicomico county, at the next term thereof; and the Circuit Court may *notify* or reject such report and order a new sale. If report is ratified the delinquent or owner of property sold may redeem such property within six months from day of sale, by paying to the purchaser the amount paid the collector for the property, with 25 per centum additional. If not so redeemed in six months, the collector or his legal representative shall give a deed to the purchaser, and such deed shall convey all the title of the delinquent in such property so sold to the purchaser. The commissioners may allow such commission or sum to the collector for collecting taxes as they may deem right and proper, and on the amount of sales of any property, the collector shall be entitled to charge a commission of ten per centum on amount of taxes the property is sold for. That in

Notice to
delinquent.

Sale of prop-
erty for
taxes.

Commission
to collector.