

of proof shall be on the exceptant to show the same to be invalid under the law.

49. Whenever the City Collector shall have distrained or levied upon any goods or chattels in said City for non-payment of any taxes, State or municipal, due by the owner thereof, before making sale of the property so distrained or levied upon, said City Collector shall give notice by advertisement published twice a week for one week prior to the day of sale, and also on the day of sale, in three of the daily newspapers published in said City, one of which shall be in the German language, that he will sell for cash, at public auction, to the highest bidder, on the day and at the time and place mentioned in said advertisement, the property therein specified, unless on or before the day of sale the entire amount of taxes for which such distraint or levy shall have been made, with the interest thereon, and costs of making said levy and advertisement, shall be paid.

50. Every City Collector who shall sell any goods or chattels levied or distrained upon for taxes, State or municipal, in Baltimore City, after due advertisement, as required in the preceding section, shall retain out of the proceeds of sale the amount of taxes due from the delinquent, for which such levy or distraint shall have been made, with the interest thereon, and all costs incurred in making said sale, and shall pay over the surplus, if any, to the owner of the property so levied upon and sold.

51. The City Collector shall not be required to distrain for any taxes assessed or levied upon real estate or personal property, but as soon as practicable, after the first day of July in every year, he shall cause a copy of each bill for taxes upon real estate or personal property, levied the preceding year remaining unpaid, to be made out and delivered to the person by whom such taxes are to be paid, or one of them if more than one, or at his, her or their last known residence, or to his, her or their agent, or left upon the premises with a notice thereon, that unless the taxes so due are paid within thirty days thereafter, five per cent. of the gross amount thereof will be added to the bill, and at the expiration of thirty days from the delivery of