

he may consider just, not exceeding the sum of four dollars. Whenever any levy is made, notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of the levy, shall be delivered to the owner if he be in possession of the property, or be conspicuously posted on the premises, together with a notice that if said bill be not paid within thirty days the property levied upon will be advertised and sold at public sale; and the collector and treasurer is authorized to expose any property so levied upon at public sale at the expiration of thirty days, either on the premises or at the court house door in Annapolis, and to sell the same to the highest bidder for cash, the said collector and treasurer having first given twenty days' notice of the time and place of such sale by advertisement inserted in some newspaper published in Annapolis, and by printed handbills publicly posted at said court house door; personal property may be sold upon ten days' notice by handbills so posted at court house door. Any advertised notice of sale under the provisions of this section shall be sufficient if it contains the time, terms and place of sale, the year or years for which the taxes are due, to whom the property is assessed, the street where located, the quantity of land or size of lot offered for sale, as it appears upon the assessment books of the said city of Annapolis; in no case shall a description by metes and bounds be necessary, nor shall a greater sum than two dollars be paid for any newspaper advertisement thereof. The said collector and treasurer shall receive for costs of making said levy the sum of one dollar and twenty-five cents, said amount to be included in the tax bill as part of the costs, and he may make the levy in person, or authority is hereby given him to appoint some person above the age of twenty-one years, to make said levy for him.

SEC. 58c. When any real estate shall be sold under the provisions of the preceding section, the sale shall be reported to the Circuit Court for Anne Arundel county, upon which report there shall be a brief order nisi published, as in cases of judicial sales by trustees; and if the court shall find that the provisions of said section have been complied with, the sale shall be ratified, upon the ratification of said sale the collector and treasurer shall convey to the purchaser the property purchased by him upon the payment of the costs of the deed by the purchaser; and the bond of the collector and treasurer shall be liable for the money paid by the purchaser in the event of the sale not being ratified, and for all money accruing from such sale. The collector and treasurer shall retain out of the proceeds of the sale the amount of taxes and interest thereon, and costs of notice, levy, sale and report thereof to the court, and