

Taxes, in Dorchester County," to compel the payment of taxes due and in arrear and charged to \_\_\_\_\_ under the levy for the year \_\_\_\_\_. It shall not be necessary for him to go upon the land to seize and take in execution such property, but the making of said schedule, when signed by him, shall constitute a seizure, and so when he is about to make sale of personal property he shall make a schedule suited to the case, and such schedule shall be a seizure of said personal property. But the said official may seize and take in execution not only the personal property assessed to the taxpayer, but he may seize and take in execution any other personal property of the delinquent.

115B. Having taken the proceedings aforesaid, the said official, in person or by one of his assistants or deputies, after giving at least twenty days' previous notice of the time, place, manner and terms of sale by advertisement, inserted in some newspaper published in said county and also by notice set up for twenty days at the courthouse door, in Cambridge, in said county, shall agreeably to said notice proceed to sell the property at public auction for cash, on the premises, or at some convenient place in the election district where the property lies, or at the courthouse door aforesaid. When personal property alone is to be sold, ten days' previous notice shall be given, by advertisement inserted in some newspaper, or by handbills conspicuously posted in the election district where the property is kept, and such sale shall take place wherever the property is kept \_\_\_\_\_ or wherever the said official appoints, and the sale shall be for cash. He shall retain out of the proceeds of such sale the amount of the taxes due from such delinquent, with interest thereon, together with all costs, incurred in making the sale, and he shall pay surplus, if any there be, to the owner thereof, or to anyone who shall be entitled thereto, but if the person entitled thereto resides outside of said county, or is unknown, or cannot be found in said county, or in any case, he may pay the said surplus into the court, ratifying the sale, with a detailed statement, showing such surplus, and in the said court may dispose of the same.

115c. In all cases where lands shall be sold for the payment of taxes in arrear, it shall be the duty of the said treasurer and collector to report the said sale, under oath, together with all the proceedings had in relation thereto, to the Circuit Court for the said county where said lands are situated. The court shall examine the said proceeding and if the same appear to be regular, and the provisions of the law in relation thereto have been complied with, it shall order notice to be given by adver-