

tisement shall state the day of sale, the name of the party in which the property is assessed, if known, the amount of taxes, with interests and costs, and also a description of the property sufficient to identify the same. Said sale shall be held at some public place in said town named in said advertisement and shall commence at ten o'clock A. M., and shall continue until all property advertised shall be sold. The terms of each sale shall be cash. All purchase money for said property not paid on day of sale shall bear interest at the rate of twelve per cent. annum from the day of sale until paid.

In taxing the costs of said sales there shall be included the cost of advertisement and a commission to the bailiff for collecting the taxes of ten per cent. on the gross tax and a fee of one dollar.

All property which may be sold for taxes may be redeemed by the owner within one year and one day from day of sale upon the payment by the owner of the taxes due at time of sale, costs of sale, and interest from day of sale at the rate of fifteen per cent. per annum.

If the property so sold shall not be redeemed as above set forth, the bailiff of the town shall, when required and upon full payment of the purchase money and all costs and interest execute a deed for the same to the purchaser.

The power to convey hereby given is hereby also conferred upon the successor or successors in office of the bailiff making the sale. Where taxes on both real and personal property are in arrear and said real and personal property are owned by the same person, the real property shall be sold for taxes due by said owner on his personal property as well as on his real property. Power is hereby given the bailiff to levy upon any personal property upon which taxes may be due and in arrears.

Whenever there shall be default in the payment of taxes on personal property, and the bailiff shall have levied upon the same for non-payment of said taxes, the bailiff is authorized to sell said property at public sale after he shall have given notice by advertisement published once a week for two successive weeks prior to the day of sale, in some newspaper published in Queen Anne's County.

The advertisements and costs of sale shall be same as provided for the sale of real estate for taxes. All sales of personal property for non-payment of taxes thereon shall be made on or before the second Saturday of February next succeeding the year for which said taxes shall be due.