

selling any realty or personalty in Queen Anne's county belonging to the person assessed with the taxes so in arrears; if real estate is sold, the County Treasurer shall sell the same at the Court House in Centreville for cash, after giving at least three weeks' previous notice by advertisement of the time and place of sale, said advertisement to state the name of the taxpayer in default, the name of the person to whom the real estate is assessed, and shall contain a locatable description of the same; thereafter the County Treasurer shall proceed as required by the terms of Section 133c-1.

133c-7. If personal property is levied on, actual possession shall be taken thereof, and it shall be sold for cash at some convenient and public place within the said county after ten days' notice by hand-bills set up in five public places in the district in which the property is seized; thereafter the County Treasurer shall proceed as required by terms of Section 133c-1; the County Treasurer shall receive, in addition to the cost of advertisement; the following fees under this Section: Levy, \$2; setting up of notices, \$1; crying sales, \$1; reporting same, \$1, and five per cent. commission on proceeds of sale.

133c-8. The said County Treasurer shall be entitled to receive a commission of five per centum on the amount of all sales made by him in pursuance of the provisions of this Article, to be computed and charged as part of the expenses of such sale; and if before a sale, but after advertisement as aforesaid, the taxes, interest and expenses chargeable to any property are paid, then the said County Treasurer shall be entitled to receive a commission of two per cent. on the amount of such taxes, interest and costs, as a part of the cost of collecting the same.

133c-9. The real estate of a delinquent taxpayer may be sold to pay the State and county taxes, whether there be personal property or not; whenever the County Treasurer shall deem it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity of which in his judgment will be sufficient to pay the taxes in arrear, interest and cost of sale, and shall require the County Surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the list of delinquent taxpayers to mention the quantity of land to be sold from the property described, "as per plat and description to be exhibited on day of sale," and the County Surveyor is hereby required to make all surveys, plats and description required hereunder and to complete and deliver the same to the County Treasurer on or before the day of sale,