

sonal property of the person, firm or corporation neglecting to pay; provided, however, that the notice prescribed in the preceding section shall have been given; and if the taxes be due and owing upon real property, or real and personal, the Collector and Treasurer is authorized to levy upon either real or personal property to enforce payment of the same; and whenever real estate is susceptible to division, so that a part thereof will sell for enough to pay the taxes due and all costs, the Collector and Treasurer, in his discretion, may call upon the City Engineer to divide the same. The levy shall be made by serving a notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of the levy, and a schedule of the property levied on, on the owner, if the owner be in possession of the property, or be conspicuously posted on the premises, together with a notice that if the 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 Courthouse door in Annapolis, and to sell the same to the highest bidder for cash, and 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 Courthouse door; personal property may be sold upon ten days' notice by handbills so posted at the Courthouse door. Any advertised notice of a 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, or kind of property 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 the 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 the levy for him.

SEC. 58C. In case of the sale of personal property, however, if said Collector and Treasurer deems it more expedient or best to do so, he need not levy upon and advertise any personal property to enforce the payment of any taxes due thereon, as he is required to do with reference to real estate; but he shall have the right to proceed against the person, firm or corpora-