

rate of taxation; and shall cause to be made and delivered to the Treasurer a book containing an alphabetical list of the taxpayers in said town, together with the aggregate assessment of each and the amount of taxes due and owing from each taxpayer under said levy and assessment.

SEC. 84. *And be it further enacted,* That immediately upon the receipt by him of the book specified in the preceding Section, and after said taxes are due and payable as herein provided, the Treasurer shall proceed to collect all taxes levied by said Commissioners; and if any person shall neglect or refuse to pay said taxes on demand after the same shall have become due and payable, then the Treasurer shall furnish to such person an account showing the aggregate of his tax, or if he be absent, deliver the same at the place of his last residence, and unless the same be paid to the Treasurer within thirty days after such account shall be delivered the Treasurer may seize, levy upon and sell the property assessed or any other of the goods and chattels, lands and tenements, of the person or persons so refusing or neglecting to pay, within the limits of said town after giving at least twenty days' notice of the time and place of sale by written or printed handbills set up in two public places in said town or by advertisement in some newspaper published in Caroline County. And when ever real estate is sold as aforesaid the Treasurer or other person making such sale shall report the same to the Circuit Court for Caroline County which shall take and exercise jurisdiction over said sale and cause such proceedings to be taken and had looking to the ratification thereof as is or may be hereafter provided by law for the ratification of tax sales in this State; provided, however, that no sale of real estate as aforesaid shall be ratified to the purchaser thereof, his heirs or assigns, if the person against whom the said tax was assessed, his heirs or assigns shall within six months after said sale pay into Court to be paid to the parties entitled thereto all taxes due at the time of said sale, together with a Commission of 10 per cent. to the party making said sale and all costs including an Attorney's fee to the counsel to the Commissioners of Denton, and interest to the purchaser on the amount of the purchase price at the rate of ten per centum per annum.

SEC. 85. *And be it further enacted,* That each of the Commissioners shall receive for services rendered in attending each meeting the sum of two dollars provided, however, that no such