

annexed an account showing the amount of taxes due and in arrears and the interest due thereon, and all costs and charges accrued and to accrue in the collection thereof, whereupon the party to whom the warrant is directed shall immediately seize and take actual possession of sufficient personal property of the party against whom the warrant is directed and cause to be made the total amount due, by selling said personal property, if necessary, in the manner set forth in this section.

208. Whenever personal property assessed in Queen Anne's County to any person, persons, firm or body corporate is about to be sold or removed from said county, or the County Treasurer is reliably informed or verily believes said personal property is about to be sold or removed, said County Treasurer may, at any time after the levy of taxes for any year shall have been made by the County Commissioners, make out a bill for the taxes in the usual form and shall enforce in person or by his bailiff, agent, deputy, Sheriff or Constable by distraint, levy, execution or attachment the payment of the taxes so levied against said personal property about to be sold or removed from said county in the manner as provided in Section 207; and for the purpose of this section all taxes on personal property about to be sold or removed from said Queen Anne's County shall be taken to be due and in arrears from the date of levy of said taxes.

209. 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 sales; 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 same.

210. Any entire parcel or tract of 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, in the exercise of his discretion may deem it unnecessary to sell the entire real property or properties with which a delinquent taxpayer is assessed, he may estimate the quantity of which in his