

promptly thereafter and before the first day of September in said year prepare tax bills for each tax payer showing the amount due from each tax payer for taxes for said year as determined by said levy, and forward said tax bills by mail or deliver the same to the person or persons or corporate institution or to the agent of the person or persons or corporate institution to whom the property included in such tax bills is assessed so far as their residence or Post Office address may be known as ascertained by said President and Commissioners of Princess Anne, to which said tax bills a notice shall be annexed that if said taxes are not paid on or before the first day of January next following said levy, said taxes, with interest thereon, will be collected by process of law; and if any person to whom property is assessed in said Town of Princess Anne shall have died before the time for mailing or delivering the notice herein provided, such notice may be addressed to the estate of said deceased person and mail as hereinbefore provided to the last known address of said deceased person; and failure to give the notice provided by this Section shall not invalidate any sale of real estate made for taxes as hereinafter provided.

317A. On the first day of January next succeeding the levy, taxes shall be deemed to be in arrears, and it shall be the duty of the President and Commissioners of Princess Anne at once to enforce the payment of all taxes remaining unpaid on the said first day of January in the manner hereinafter provided.

317B. All municipal taxes levied by the President and Commissioners of Princess Anne hereafter shall from the time they are levied, be liens on the real estate of the party, parties or body corporate indebted for such taxes and if taxes be assessed upon real and personal property of any tax payer the whole of said taxes shall constitute a lien upon said tax payer's real estate and said real estate may be sold to pay the same without regard to the existence of personal property; and all real estate shall be liable for taxes assessed against the same without reference to the name of the person to whom the same shall have been assessed and the sale thereof made for taxes as hereinafter provided, shall pass title thereto as effectually as if the same had been assessed to the real owner thereof at the time of the sale who shall, for all purposes, be considered the party indebted.