

317C. Whenever it becomes necessary for said President and Commissioners to enforce the payment of taxes by a sale of real property, they shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks in one newspaper published in Somerset County, and by notice set up at the courthouse door in Princess Anne, and any advertised notice of sale under this Section shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which taxes are due, to whom the property is assessed, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the said President and Commissioners by virtue of the provisions of this Section, and no notice or notices other than those provided for in this Section shall be necessary or required to make valid any sale herein authorized to be made.

317D. Whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said President and Commissioners shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of said county to levy upon the personal property of the delinquent and to sell the same to satisfy and pay the taxes so due, and it shall be the duty of said Sheriff, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under execution from a Justice of Peace, and he shall immediately after such sale pay over to the said President and Commissioners the amount due on said tax bill, and any surplus which may remain after the said payment of taxes, interest and cost shall be paid by said Sheriff to such delinquent tax payer, and the said Sheriff's bond shall be liable for all such tax bills placed in his hands by said President and Commissioners to the same extent and in the same manner that it is liable for execution claims issued to him.

317E. When any real estate shall be sold for taxes under the provisions of this Act, after June 1, 1934, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Somerset County,