

of taxes; provided, they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest and expenses of sale and costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the county.

205. Any sale of land by the County Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the County Treasurer for payment of the taxes shall die without having secured a deed therefor, the County Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

206. Immediately after the first of April in each year the county treasurer shall, in person or by deputy, proceed to collect all taxes in arrears on personal property by selling any realty or personalty in Queen Anne's county belonging to the person assessed with the taxes so in arrears; if real estate is sold, the county treasurer shall sell the same at the Court House in Centreville, for cash, after giving at least three weeks' previous notice by advertisement of the time and place of sale; said advertisement to state the name of the person to whom the real estate is assessed, and shall contain a locatable description of same, and as required by the terms of Section 199; thereafter the county treasurer shall proceed as required by the terms of Section 200.

207. If personal property is levied upon, actual possession shall be taken thereof, and it shall be sold for cash at some convenient and public place within the county after ten days' notice by hand-bills set up in five public places in the district in which the property is seized; thereafter the county treasurer shall proceed as required by terms of Section 200; the county treasurer shall receive in addition to the cost of advertising, the following fees under this Section; Levy \$2.00; setting up of notices, \$1.00; crying sales, \$1.00; reporting same, \$1.00; and five per cent. commission on proceeds of sale.

208. Whenever personal property assessed in Queen Anne's County to any person, set of persons or body corporate is about to be sold or removed from said county by said person, set of persons or body corporate or their agent,