

executor, administrator, trustee, or assigns, the 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 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 arrear 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 sale; 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. 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 shall deem it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he may estimate the quantity of which in his judgment will be sufficient to pay the taxes in arrear, interest and cost of sale, and require the County Surveyor to lay off and make a plat and description of the same and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the list of delinquent taxpayers to mention the quantity of land to be sold from the property described, "as per plat and description to be exhibited on day of sale," and the County Surveyor is hereby required to make all surveys, plats and description required hereunder and to complete and deliver the same to the County Treasurer on or before the day of sale, as advertised, and he shall receive therefor a sum not exceeding ten dollars for each and every survey, plat and description so made and delivered, said sum to be fixed by the County Treasurer in each case after consideration of the work involved therein, and to be taxed as part of the cost and paid out of the proceeds of the sale of such land, or by the delinquent taxpayer if payment is made before the day of sale;