

of land sold to them respectively; and the deed of the successor in office of the town clerk and treasurer who make the sale shall be valid in law as though it has been executed and delivered by the said last named town clerk and treasurer.

(4) The Mayor and Council may purchase, in their discretion, at the tax sale any property offered for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears on said property and the interest and expenses of sale and costs, and may sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the city.

(5) If any person or persons, partnership, association or body corporate shall be assessed upon the assessment books of said town with personal property only, and the amount of taxes levied thereon shall remain unpaid on the 1st day of January next succeeding the annual levy of taxes in said town, the said town clerk and treasurer, shall within one month after the said 1st day of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, levy upon such portions of the personal property assessed to such delinquent taxpayers, as may be necessary to pay the said taxes, interest, costs and fees, as herein provided, in the same manner as the sheriff of Frederick County is now or may hereafter be authorized by law to levy upon property on execution on judgments issued out of the circuit court for said county, and shall advertise and sell said personal property in the same manner as is now or may hereafter be required by law in case of sales of personal property by the Sheriff of said county, and to deliver the property so sold to the purchaser or purchasers thereof; and for the purpose of the levy of the sale, herein provided for, said town clerk and treasurer shall have all the powers now had or lawfully exercised by the sheriff of said county, in enforcing executions on judgments of the circuit court for said county, and shall, if necessary have the same powers, now or hereafter prescribed by law, for the levy upon and sale of shares of stock in any association or corporation, which the sheriff of said county may or shall possess in enforcing executions on judgments of said court; and said town clerk and treasurer shall be entitled to receive out of the proceeds of sales made under this section the same fees and allowances as are now, or may hereafter be allowed by law to the sheriff of said county on executions issued as aforesaid. And out of the proceeds of sale of such