

months from the date of his receiving the State and county taxes for collection, the whole amount of State and county taxes placed in his hands for collection, except the deductions for prompt payment allowed by law and actually made, and such portion of said taxes as the county commissioners, may determine to be and to have been uncollectable; then his bond shall be liable for the deficiency and the said treasurer of Maryland, and the said county commissioners respectively, shall bring suit on the bond of the said delinquent collector to the next succeeding term of the Circuit court.

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Bond liable.

11. In case any tax-payer shall neglect to make payment of his State or county taxes, for thirty days after the notice, hereinafter provided for, the collector shall have power to levy upon the property of the person so neglecting to pay, and after advertising as hereinafter provided, to sell for cash, to the highest bidder, so much of said property as may be necessary to pay the amount of taxes due, together with all costs and expenses of said levy and sale; and any surplus shall be paid over to the owner of the property sold, and in case of the sale of real estate, the collector shall execute and deliver to the purchaser a good and sufficient deed therefor; *Provided, however,* that no collector shall sell any real estate under this section, when there is sufficient personal property upon which he may levy for this purpose.

Power of collector.

Proviso:

12. No collector shall levy or sell the property of any tax-payer under the eleventh section of this article, unless he shall first have left with said tax-payers or with his or her agent or with the tenant or occupant of the premises taxed or at the usual place of abode of said tax-payer, the tax-bill showing the aggregate amount of assessment and levy for such taxes as may be owing by said tax-payer, with a notice annexed to said bill, that unless the same is paid within thirty days thereafter the said collector will proceed to enforce collection thereof, by levy and sale according to law, and in case of unoccupied land belonging to any person not residing in Howard county, the said bill and notice may be put upon any part of the premises; but no such notice as is provided for in this section shall be given until after thirty-first day of July of the year for which the taxes are levied.

Collector required to give notice before making levy.