

sonal property is levied on, actual or constructive possession shall be taken thereof and so much thereof as may be necessary to pay all taxes, interest, costs and expenses shall be sold on the premises where levied upon or at some other convenient place within the County after giving notice thereof by advertisement published at least once a week for two successive weeks prior to the day of sale in some newspaper published in said County.

805L. The said Treasurer or Collector shall be entitled to receive such commissions as are allowed in Sales in Equity on the amount of all sales made by him in pursuance of the provisions of this sub-title, to be computed and charged. As part of the expense 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 Treasurer or Collector shall be entitled to receive a commission of one per centum on the amount of such taxes and interest as a part of the cost of collecting the same.

805M. The real estate of a delinquent taxpayer may be sold to pay the State, County and municipal taxes, whether there be personal property or not; whenever the Treasurer or Collector shall deem it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which in his judgment will be sufficient to pay the taxes in arrears, interest and costs of sale, and shall 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 property of the delinquent taxpayers to mention the quantity of land to be sold from the property described "as per plat and description to be exhibited on the day of sale", and the County Surveyor is hereby required to make all surveys, plats and descriptions required hereunder and to complete and deliver the same to the Treasurer or Collector 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 Treasurer or Collector 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 sale of such land, or by the delinquent taxpayer if payment is made before the day of sale; and the Treasurer or Collector shall direct the surveyor where to locate the part of said property to be sold and shall file the plat and description thereof with his report of sales to the Circuit Court for said County; the provisions of this section shall not apply to lots in towns, cities and sub-divisions in said county near or