

lished in the town of Princess Anne, and by notice set up at the Court House Door in Princess Anne, and an advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of sale, the year or years for which taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or whether it is the whole lot or only a part or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required unless it shall be necessary for the identification of such parts of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the said Town Manager of Princess Anne by the provisions of this Act, and no notice or notices, other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

317O. Whenever it shall become necessary to enforce the payment of taxes by sale of personal property, the said Town Manager of Princess Anne shall make out a bill of such taxes in the usual form with an order at the bottom of said bill directing the Sheriff of Somerset County to levy upon the personal property of the delinquent and to sell same to satisfy and pay the taxes so due, and it shall be the duty of said Sheriff, upon receiving such tax bills and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice required in other cases, and he shall be entitled to the same fees as if he were proceeding under an execution from a Justice of the Peace, and he shall immediately after such sale pay over to the said Town Manager of Princess Anne the sum due on said tax bills, and any surplus which may remain after the said payment of taxes, interest, and costs shall be paid by said Sheriff to the delinquent taxpayer, and the said Sheriff's bond shall be liable for all such tax bills placed in his hands by such Town Manager of Princess Anne to the same extent and in the same manner that it is liable for execution claims issued to him.

317P. When any real estate shall be sold for taxes, under the provisions of this sub-title after January 1, 1950, the sale together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Somerset County, in equity, by the said Town Manager of Princess Anne, and if upon the report the Court shall find the provisions of this sub-title in relation thereto have been complied with, the Court shall pass an order nisi requiring all persons interested in the property sold, to be and