

more county respectively, on or before the first day of each and every month all monies he may have collected for arrears of taxes for the preceding month.

SEC. 12. *And be it enacted*, That whenever the sheriff aforesaid shall find it necessary to proceed to enforce collection of the arrear of county taxes, he shall first leave with the tax payer in arrear his, her or their agent, tenant or occupant of the premises, or at his or their usual place of abode, the tax bill or bills showing the aggregate amount of assessments and levy for such taxes in arrear as may be owing by the party, with a notice to said tax bill or bills annexed, that unless the said bill or bills are paid within five days thereafter, the said sheriff will proceed to enforce collection thereof according to law, after which, if the tax payer or payers in arrear as aforesaid shall fail to make payment, the said sheriff is hereby authorised to levy upon either the real or personal property of the party so in arrear, and to expose the same at public sale either on the premises or at the court house door of said county, after ten days public notice of the time place and cause of such sale by advertisements in at least one newspaper published in Baltimore county, also by handbill, posted at the court house door of said county, and at least at two other public places in the neighborhood of the said party, and the said sheriff shall then and there proceed to sell by public auction, the property real or personal as the case may be so levied on, for cash to the highest bidder, and shall be entitled to return out of the proceeds of such sale, the amount of taxes in arrears and unpaid with interest as hereinbefore authorised, to be charged together with all costs incurred by said sheriff in making said levy and sale, and should the proceeds of such sale, exceed the amount of taxes due and costs incurred, then the said sheriff shall pay over such excess to the owner or owners of the property so sold, or such party as may be authorised by law to receive the same, and shall also execute and deliver to the purchaser, should the property sold be real estate a good and sufficient deed therefor.

Notice to be given those in arrears.

SEC. 13. *And be it enacted*, That in all cases of the sale of real estate under the provisions of this act, the party or parties owning the same, prior to the sale, shall be, and they are hereby authorised, to redeem the said real estate, by payment to the purchaser thereof, within the period of twelve calendar months from the date of such sale, the amount of the purchase money for which the same may have been sold, with interest thereon, at

Parties may redeem real estate.