

served on the delinquent as hereinbefore provided, with an order at the bottom of said statement directing the policeman to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, together with the interest thereon, and all costs of sale; and it shall be the duty of said policeman, upon receiving such statement and order, to levy upon and sell the personal property of such delinquent and after having given five days' notice of the time, place, manner and terms of sale by handbills set up at the Court House door of Worcester County, in the town of Snow Hill, and at least three public places of Pocomoke City, he may, agreeably to said notice sell at public auction for cash the property so levied on at some public place in Pocomoke City, and may then and there deliver possession of the property so sold to the purchaser; and after retaining out of the proceeds of sale the amount of taxes due from the delinquent, with interest thereon, together with all the costs incurred in making the sale and caring for the property, including the usual poundage fees, he shall pay over the surplus, if any there be, to the said delinquent.

Whenever it becomes necessary for said town clerk to enforce the payment of taxes by sale of real property the said clerk shall first serve the party against whom the said taxes are charged, or by whom the said taxes are to be paid, or one of them, if more than one, with a statement showing the aggregate amount of property of every description with which the person is assessed and the amount of taxes due thereon, with a notice annexed thereto, that unless the taxes so due are paid within twenty days thereafter, he, the said town clerk, will proceed to collect the same by a sale of said real property; and the service of said statement and notice may be made by mailing the same, by registered mail, to the last known Post Office address of the party on whom the same is to be served. At any time after twenty days after said statement and notice has been so served, if the said taxes shall not be paid, the town clerk shall advertise such real property, or a part thereof, once a week for four successive weeks in some newspaper published in Pocomoke City and by notice set up at the Court House door in Snow Hill, and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which the taxes are due, to whom the property is assessed, the location and approximate quantity offered for sale or such other description as shall be sufficient 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 part of the real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the town clerk by virtue of 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; and agreeably to such advertisement, the town clerk shall proceed to sell said real estate, at public auction, on the premises or elsewhere in Pocomoke City, for cash, retaining out of the proceeds of such sale or sales the amount of taxes due from such delinquent, with interest thereon, together with the sum of nine dollars to cover expenses of advertising and attorney's services and a fee of one dollar for auctioneer's cost and a fee of fifty cents for personal services making total costs ten dollars and fifty cents and pay the surplus, if any there be, to the owner of the property so sold.