

County proceed to collect all taxes in arrears on personal property by selling any realty or personalty in Queen Anne's County belonging to the person assessed with the taxes so in arrears; if real estate is sold, the County Treasurer shall sell the same at the Court House in Centreville, for cash, after giving at least three weeks previous notice by advertisement of the time and place of sale; said advertisement to state the name of the person to whom the real estate is assessed, and shall contain a locatable description of the same, as required by the terms of Section 206; thereafter the County Treasurer shall proceed as required by the terms of Section 207.

214. Personal property may be levied or distrained upon or taken in execution for the County Treasurer by the Sheriff of Queen Anne's County and actual possession shall be taken thereof, and it shall be sold for cash at public auction at some convenient and public place within the County after ten days previous notice by hand-bills set up in at least three public places in the district in which the property is seized; thereafter the County Treasurer shall proceed as required by the terms of Section 207; and the County Treasurer shall receive in addition to the costs of advertising, removal, care and/or custody of the property and Court costs the following fees under this Section: Levy \$5.00; setting up of notices \$2.00; crying sale \$5.00; reporting sale \$3.00; and five per cent commissions on the proceeds of sale; and the County Treasurer is hereby given full power and authority to enforce collection of delinquent taxes on personal property by issuing his warrant in the form following:

"To, Sheriff of Queen Anne's County.

Sir:

You are hereby authorized that of the goods and chattels of you distrain, seize and in your possession hold and keep until you cause to be made and satisfied and paid unto the undersigned the sum of Dollars and Cents (\$), for taxes on personal property by the said due and in arrears, interest, costs and charges as per the annexed account, and have you those sums (after due advertisement, notice and sale, if such shall be necessary) to render unto the said undersigned the taxes due and in arrears, interest, costs and charges aforesaid within days from the date hereof; and for so doing, this shall be your sufficient authority.

Given under my hand this day of,
19.....

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County Treasurer of
Queen Anne's County;

and to the warrant the County Treasurer shall cause to be annexed an account showing the amount of taxes due and in arrears and the interest due thereon, and all costs and charges accrued and to accrue in the collection thereof, whereupon the party to whom the warrant is directed shall immediately seize and take actual possession of sufficient personal property of the party against whom the warrant is directed and cause to be made the total amount due, by selling said personal property, if necessary, in the manner set forth in this section.