

successor shall convey the said real estate to the heirs, devisees or assignees of the purchaser, and the reversioner or remainderman shall have the right upon his redeeming the property within one year and a day from the day of sale to be substituted in the place of the purchaser; and any purchaser may, upon making a re-sale, apply to the Court ratifying the sale, to have the new purchaser substituted in his place and stead.】

156L. Immediately after the first day of [April] *January*, in each year, the County Treasurer shall, in person or by sheriff or deputy, proceed to collect all taxes in arrears on personal property by selling any [realty or] personalty in Kent 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 Chestertown, for cash, after giving at least three successive 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 156D, thereafter the County Treasurer shall proceed as required by the terms of Section 156F] *and in making such sale he shall follow generally the procedures required in said sub-title "Tax Sales."*

156M. Personal property may be levied or distrained upon or taken in execution for the County Treasurer by the sheriff or his deputy, 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 handbills 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 156F; 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 \$2.00; setting up of notices \$1.00; crying sale \$1.00; reporting sale \$1.00;] *the provisions of said sub-title "Tax Sales", except as otherwise provided in this section;* 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 following form:

"To..... (Sheriff), 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, interests, 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 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.....

County Treasurer for Kent County
State of Maryland,";