

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.

156-O. The said County Treasurer shall be entitled to receive a commission of five per centum on the amount of all sales of *personal property* made by him in pursuance of the provisions of this sub-title, to be computed and charged as part of the expenses of such sales; and if before a sale but after advertisement as aforesaid, the taxes, interest and expenses chargeable to any *such* property are paid, then the said County Treasurer shall be entitled to receive a commission of two per cent on the amount of such taxes, interest and costs, as a part of the cost of collection of same. All fees are to go to the credit of Kent County.

[156P. Any entire parcel or tract of the real estate of a delinquent taxpayer may be sold to pay the State and County taxes, whether there be personal property or not; whenever the County Treasurer, in the exercise of his discretion may deem it unnecessary to sell the entire real property or properties with which a delinquent taxpayer is assessed, he may estimate the quantity of which in his judgment will be sufficient to pay the taxes in arrears, interest, charges, expenses and costs of sale, and select a surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the sale of delinquent taxpayers' properties to mention the quantity of land to be sold from the property or properties described, "as per plat and description to be exhibited on day of sale," and the surveyor so selected by the County Treasurer may make all surveys, plats and descriptions required hereunder and to complete and deliver the same to the County Treasurer on or before the day of sale, as advertised, and he shall receive therefor a sum not exceeding ten dollars for each and every survey, plat and description so made and delivered, said sum to be fixed by the County Treasurer in each case after consideration of the work involved therein, and to be taxed as part of the costs and paid out of the proceeds of the sale of such land, or by the delinquent taxpayer if payment is made before the day of sale; and the County Treasurer may direct the surveyor where to locate the part of said property to be sold and shall file the plat and description thereof with his report of sales to the Circuit Court, in Equity, for said county; the provisions of this Section shall not apply to lots in towns and sub-divisions in said county near or adjacent to towns, or laid off for town purposes, but such lots shall be sold entire, and in the advertisement thereof it shall be a sufficient description to give the number of the lot or block or section and reference to the plat of said town or sub-division where such lot is located, and the place where such plat is located; provided, that if a delinquent taxpayer is assessed with more than one lot in towns and sub-divisions in said county, as aforesaid, only such number of lots shall be sold as may be necessary to discharge all taxes in arrears, interest, charges, expenses and costs, with which such taxpayer may be charged.]