

THE FINANCE OFFICER a proper receipt or voucher; and [said] THE money shall be drawn from [said] THE bank or banks only upon the check of the County [Commissioners] COUNCIL, countersigned by the [Treasurer] FINANCE OFFICER, in payment of debts and accounts [duly] approved and passed by the [said] County [Commissioners] COUNCIL, and by [them] IT ordered to be paid.

89.

[On the first day of October next succeeding the levy taxes shall be deemed to be in arrears, and interest shall be charged from October 1st on all taxes not then paid.] TAXES ARE IN ARREARS ON THE DATE SET IN SECTION 48 OF ARTICLE 81 OF THE ANNOTATED CCDE (1957 EDITION, AS AMENDED).

90.

Whenever personal property assessed to any person, set of persons or body corporate of Talbot County is about to be sold or removed from [said] THE county by [said] THAT person, set of persons or body corporate, or their agent, executor, administrator, trustees or assigns, the [Treasurer may] FINANCE OFFICER, at any time after the levy of taxes for any year [shall have been] IS made by the County [Commissioners] COUNCIL, MAY make out a bill for [such] THE taxes in the usual form, with an order at the bottom of [said] THE bill directing the sheriff of [said] THE county to levy upon the personal property about to be sold or removed from [said] THE county, and enforce the payment of the taxes [on the same in the manner] as [is] provided in this Article.

91.

If taxes be due and owing upon real and personal property by any taxpayer, the whole of [said] THE taxes shall be a lien on [said] THE real property, and [said] THE real property may be sold to pay the [same] TAXES, without regard to the existence of personal property.

[93.

Whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said Treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due; and it shall be the duty of said sheriff upon receiving such tax bill and an order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a Trial Magistrate; and he shall, immediately after such sale, pay over to the said Treasurer the amount due on said tax