

36-12. Same; taxes under \$15.

[In the discretion of the] THE Treasurer or Collector MAY ~~WITHHOLD~~ WITHHOLD any property [may be withheld] from sale[, ] when the total taxes on the [same] THE PROPERTY, including interest, amount to less than [fifteen 15 dollars] \$15 in any [one] 1 year. (1957 Code, sec. 710. 1945, ch. 368, sec. 805J.)

36-13. Same; taxes on personal property.

(A) Immediately after [the first day of] November 1 [in] OF each year, the Treasurer or Collector [shall], in person or by deputy, [proceed to] SHALL collect all PERSONAL PROPERTY taxes due and in arrears [on personal property which taxes] THAT are delinquent for [a period of one year] 1 or more YEARS by levying on and selling any personalty in Washington County[, Maryland,] belonging to the [said] taxpayer.

(B) If real estate is levied on to enforce the payment of taxes on personal property, the Treasurer or Collector shall follow the provisions of sections 36-4 - 36-20 in regard to the sale of real estate. If personal property is levied on, actual or constructive possession shall be taken [thereof and] OF so much [thereof as may be] OF IT AS IS necessary to pay all taxes, interest, costs and expenses. THE PERSONAL PROPERTY shall be sold on the premises where levied upon or at some other convenient place within the County after giving notice [thereof] OF THE SALE by advertisement published at last once a week for [two] 2 successive weeks prior to the day of sale in some newspaper published in [said] THE County. (1957 Code, sec. 711. 1945, ch. 368, sec. 805K.)

36-14. Same; Treasurer's commissions.

The [said] Treasurer or Collector [shall be] IS entitled to receive [such] commissions [as are] allowed in Sales in Equity on the amount of all sales made by him in pursuance of the provisions of sections 36-4 - 36-20[, to be computed and charged]. [As part of the expense of such sale, and if] IF before a sale but after advertisement, [as aforesaid] the taxes, interest and expenses chargeable[, ] to any property are paid, then the [said] Treasurer or Collector shall [be entitled to] receive a commission of [one percentum] 1 PERCENT on the amount of [such] THE taxes and interest as a part of the cost of [collecting the same] COLLECTION. (1957 Code, sec. 712. 1945, ch. 368, sec. 805L.)

36-15. Same; description of property.

(a) Sale of property; survey. The real estate of a delinquent taxpayer may be sold to pay the State, County and municipal taxes, whether OR NOT there [be] IS personal property [or not]. Whenever the Treasurer or Collector considers it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity