

budget for the particular fund on which said check is drawn has already been exhausted, provided, further, that if said Treasurer shall sign a check or checks, the payment of which is not provided for in the budget, or shall sign a check or checks to be paid out of a fund which was provided for in the budget, but which was exhausted at the time of the signing of said check or checks, then said Treasurer and his bond shall be severally and jointly liable to the holders of said check or checks, and no suit at law or in equity shall be instituted to require the payment of said check or checks by the County Commissioners for Dorchester County.]

[50-8] 50-7.

A. (1) [Whenever it shall be] WHEN necessary to enforce the payment of taxes by the sale of personal property, the [Treasurer] TAX COLLECTION SUPERVISOR shall make out a TAX bill [of such taxes] in the usual form, with an order at the bottom [of said bill] directing the Sheriff or any constable of [said] THE county to levy upon the personal property of the delinquent and to sell the [same] PROPERTY or so much thereof as may be necessary to [satisfy and] pay the taxes due.

(2) [It shall be the duty of said Sheriff or constable, upon] UPON receiving [such] A tax bill and order, THE SHERIFF OR CONSTABLE SHALL [to] levy upon and sell the personal property of [such] THE delinquent in the same manner and upon the same notice and [he] THE SHERIFF OR CONSTABLE shall be entitled to the same fees as if [he were] proceeding [under] IN ACCORDANCE WITH an execution from a Judge of the District Court of Dorchester County[, and he shall immediately].

(3) IMMEDIATELY after [such] THE sale, THE SHERIFF OR CONSTABLE SHALL pay [over to said Treasurer]:

(A) [the] THE amount due on [said] THE tax bill[.]. TO THE SUPERVISOR; AND

(B) Any surplus [which may remain] after the payment of taxes, interests and costs [shall be paid by the Sheriff or constable] to [such] THE delinquent taxpayers[, and said].

(4) THE Sheriff's or constable's bonds shall be liable for all [such] tax bills placed in [his] THE SHERIFF'S OR CONSTABLE'S hands by [such Treasurer] THE SUPERVISOR to the same extent and in the same manner [that it is liable for] AS execution claims [issued to him].

B. [Whenever] IF personal property assessed to any person, set of persons or body corporate of Dorchester County is about to be sold or removed from [said] THE county by [said] THE person, set of persons or body corporate or its agent, executor, administrator, trustees or assigns, the [Treasurer] SUPERVISOR may, at any time after the levy of taxes for any year [shall have] HAS been made by the County Commissioners, 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 or any constable 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] PROPERTY in the manner as provided in Subsection A of this section. For the purpose of this section, all