be lawful for the commissioners of the tax of such county, or a majority of them, to direct the collector of such county, after twenty days previous notice at the court house door, and at the most public places in such county, to sell to the highest bidder such tract or tracts of land, or such lot or lots of ground, or such part or parcels thereof as may be sufficient to discharge the taxes thereon due, and the same, when sold to transfer, by deed of bargain and sale, to the purchaser thereof; but nothing herein contained shall be construed to authorise or empower the collector of such county to sell more of any tract or tracts of land than may prove sufficient to discharge the taxes and legal charges thereon due; and nothing herein contained shall be construed to authorize or empower the collector of such county to sell more of any lot of ground in any town or city in such county than may be sufficient to discharge the taxes and legal charges thereon due, unless the commissioners of the tax of such county, or a majority of them, shall be of opinion that such lot will not admit of division without material injury to the owner thereof, and shall previously authorise the collector to make the sale thereof to the extent of ground so sold, and unless an entry of such authority to such collector be previously made upon the minutes of the proceedings of such commissioners.—*ibid.* § 4.

5. The collectors shall within two weeks after making any sale of real property for the purposes aforesaid, make return to the clerk of the commissioners of all their proceedings in relation thereto, and where, from the sale of any lot or part of a lot of ground in any town or city, agreeably to the provisions of this act, any collector shall receive more money than may be sufficient to satisfy the taxes and other legal charges thereon due, such collector shall, within two weeks after such sale, deposit, for safe keeping, such overplus of money, after all necessary charges deducted, in the hands of the clerk of the county for which such person may be collector, and the money lodged in the hands of any clerk, in pursuance of this act, shall be safely kept by him, and paid to the person entitled to receive the same, upon demand, or may be drawn by the commissioners of the tax of the county, to satisfy other arrearages of taxes, in case any should again accrue whilst the said money shall remain in the hands of the clerk, as aforesaid—*ibid.* § 5.

6. All the powers and authority hereby given or granted to the commissioners of the tax in the several counties of this state, be and the same are hereby vested in the commissioners of the tax for the city of Baltimore. *ibid.* § 6.

7. Nothing in this act shall be construed to affect the provisions of an act, entitled, An act for the more effectual collection of the county charges in Allegany county, passed in 1796, or in any manner to extend in its operation to Allegany county.—*ibid.* § 7.

8. If