

such appeal, and they shall give reasonable notice of all such meetings, and may increase or abate such assessment as they may deem best.

1904, ch. 401, sec. 67.

102. The Commissioners may levy on or before the last Monday of July annually on the assessable property of the town or corporation a sum sufficient for all general purposes, such taxes not to exceed twenty-five cents on the one hundred dollars' worth of property. Such taxes, when levied, shall be a preferred lien upon the property assessed, and shall be due and demandable on the first Monday in August in each year. After being levied for the collection of taxes so levied, from which time said taxes shall draw six per cent. interest, the Commissioners shall annually appoint a collector of taxes within the corporate limits of said town, who may be the bailiff of said town, on or before the second Monday of July in each year, and the said collector shall within ten days after his appointment, give bond to the State of Maryland in double the amount of taxes to be collected and conditioned upon the faithful performance of the trust reposed in him as collector, with sureties to be approved by the Commissioners, and on failure to give bond within the time specified, the Commissioners shall appoint another person as collector.

1904, ch. 401, sec. 68.

103. In order to enforce collection of taxes due and in arrears it shall only be necessary to notify the delinquent taxpayer, by written notice delivered to said delinquent, or by notice posted on his or her premises, that unless his or her taxes due and in arrears are paid within twenty days from date of said notice, with all interest and costs thereon, the property will be sold according to law without any levy or appraisal, and after giving at least thirty days' notice of the time, terms and place of sale, which place shall be the Court House door for real estate and on premises of delinquent for personalty, by advertisement in one newspaper in St. Mary's County for real estate, and by posting notices in at least three public places in said corporation for personalty, the collector shall proceed to sell at the advertised sale mentioned, by public auction, the property for cash to the highest bidder, retaining out of the proceeds amount of taxes due from such delinquent, with six per cent. interest thereon, together with all costs of making such sale, including an auctioneer's fee and the advertisement thereof. He shall pay the surplus, if any, to the owner of the property so sold. In case of sale of real estate, the same shall be recorded to the Circuit Court for St. Mary's County for ratification, which court shall ratify the same if no objection be offered to said ratification, after the publication of an order nisi, as required in sales made on the equity side of the Circuit Court of Maryland, and if not redeemed within six months, the collector shall convey the same in fee simple to the purchaser or purchasers thereof. In case of sale of real estate, where it is found that part of the property upon which the taxes is levied and in default will pay the whole amount of taxes, the said collector shall sell only such part of the real estate