

collected from each person, and shall specify the amount levied, and annex to the said list a warrant to the bailiff to collect the same; and the said bailiff shall, within sixty days after the receipt of such warrant and list, render to each person named therein an account of his tax; and unless the same be paid within thirty days after the delivery of such account, he may collect the same by distress and sale of the goods and chattels, lands and tenements of the delinquents; and he shall account for the amount of such assessment to the mayor and city council, and shall make monthly returns and payments in the manner directed by them, of all taxes collected by him, under penalty of double the amount thereof.

1882, ch. 220.

**156.** After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the bailiff shall levy upon any property of the delinquent; and after giving twenty days' notice of the time and place of sale by advertisement in at least one newspaper in the city of Havre de Grace, and if none be published there, then in at least one newspaper published in the county, and by notice stuck up at the city hall, he shall then, agreeably to said advertisement and notice, either on the premises or at the door of the city hall of Havre de Grace, proceed to sell by public auction the property so levied on, for cash, to the highest bidder, retaining out of the proceeds of such sales the amount of taxes due from such delinquent, with interest thereon, together with all the costs incurred in making the sale, and paying the surplus, if there be any, to the owner thereof.

Ibid.

**157.** The real estate of a delinquent taxpayer may be sold to pay city taxes, whether there be personal property or not, the bailiff complying with the provisions of the two preceding sections.

Ibid.

**158.** In all cases where lands held in fee simple or by lease shall be sold for payment of taxes in arrears, according to the provisions of existing laws, it shall be the duty of the bailiff to report the said sale, together with all the proceedings had in relation thereto, to the circuit court for Harford county; and the