

CHAP. 76. deliver or mail to the last known postoffice address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice to said delinquent thereto attached that unless payment be made in full on or before the fifteenth day of August next after the delivery of said notice that the same will be collected by process of law; and it shall be the duty of the treasurer to enforce the payment of all taxes remaining unpaid on the said fifteenth day of August next after the delivery of said notice, in the manner hereinafter prescribed, by a sale of either real or personal property.

Lien on real property. SEC. 13. *And be it enacted*, That if taxes be due and owing upon real and personal property by any taxpayer, the whole of said taxes shall be lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

Property to be advertised for sale. SEC. 14. *And be it enacted*, That whenever it becomes necessary for said treasurer to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks, in one newspaper published in Wicomico county, and by notice set up at the Court House door in Salisbury; and any advertised notice of sale under this Act be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which the taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division as provided in the preceding section, and no levy upon land shall be required when the same is sold by the treasurer, by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

Bill of taxes to be made out in usual form. SEC. 15. *And be it enacted*, That whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, and it shall be the duty of said sheriff, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same