

of the real property so assessed to him or her. He shall keep a copy of the notice with a memorandum thereon of the date of mailing, delivering or posting of said notice on the property, as the case may be, which shall be prima facie evidence of the mailing, delivering or posting of same.

153. *And be it enacted*, That on and after the first day of January succeeding the levy for any year the collector may enforce the payment of any taxes due and owing by mailing or delivering to the delinquent taxpayer or his agent, or by posting on property where owner or agent can not be found, a notice giving the amount of taxes due, warning said delinquent that if said taxes are not paid within twenty days from the date of said notice he will proceed to sell the said delinquent's property for the payment of said taxes, interest and the penalty thereon. At the expiration of said time he may advertise said property or any part thereof by two successive insertions in some newspaper published in Salisbury prior to the day of sale, and by such other notice as he may deem proper, and sell said property so advertised, unless said taxes and penalties, together with the cost of advertising, not to exceed two dollars for any one piece of property, shall be paid by the owner of the property on or before the sale of same. The notice of sale shall be sufficient if it contains the time, place and terms of sale, the year or years for which the taxes are due, the name of the person to whom the property is assessed and a description of the property sufficient to identify same. It shall not be necessary for him to levy upon any land sold hereunder. In case there is no real estate he may levy upon and seize any personal property belonging to the delinquent taxpayer, and after giving at least ten days' notice of the time, place and terms of sale by notice posted at the courthouse door in Salisbury, may sell the said personal property levied upon and seized, or so much thereof as is necessary for the payment of the taxes so due and the penalties thereon and the costs of the sale. The collector shall be entitled to charge and receive a fee of one dollar for each sale made by him hereunder.

154. *And be it enacted*, That when the collector shall sell any real estate under this Act he shall report such sale with his proceedings relating thereto to the Circuit Court for Wicomico county, sitting in equity, whereupon said court shall pass an order nisi thereon, which order nisi shall be published for not less than three successive weeks in some newspaper published in the city of Salisbury at least one month before final ratification of said sale, warning the party to whom said property is assessed and all persons interested in said property to appear in said court on some certain day to be named therein and show