

ing in at least five conspicuous places in said town of the time, place of the sale, the name of the delinquent taxpayer, the description of the property and the amount of the delinquent tax and penalties computed to the day of sale, offer at public sale, at some place within said town, all real property which is then subject to a lien for delinquent taxes due from the owner thereof as may be necessary to pay the delinquent taxes with accrued penalties and costs, and shall continue the sale from day to day until all the taxes are paid or until each piece of property has been offered at least twice, and any taxes then remaining unpaid, with penalties and costs, shall be extended upon the tax books and shall be collectible by sale at the tax sale of the ensuing year or years. Said Treasurer, immediately after such sale, shall make two lists of the property so sold, giving the name of the delinquent taxpayer, the amount for which sold, and a description of the property, one of which lists shall be filed with the Mayor of North Beach and the other with the Clerk of the Circuit Court for Calvert County at Prince Frederick, Maryland, which lists shall be accessible to public inspection.

SEC. 27. *And be it enacted*, That the person who offers to pay the taxes, penalties and costs due from any owner of any piece or pieces of property for the smallest portion of the same shall be considered the purchaser. The purchaser shall forthwith pay to the Treasurer the amount of the taxes, penalties and costs and the Treasurer shall deliver to such purchaser an assignable certificate of purchase designating the land and the amount paid therefor. The holder of any such certificate shall have the authority to pay all taxes levied against such property after the date of sale.

SEC. 28. *And be it enacted*, That the real property so sold for taxes may be redeemed by the owner or any person having an interest therein at any time within two years from the date of the sale, by paying to the Treasurer the amount paid by the tax purchaser at the sale, the amount of all subsequent taxes paid by such purchaser, his heirs, or assigns, and interest at the rate of fifteen per centum per annum from the date of such payment or payments.

SEC. 29. *And be it enacted*, That the Treasurer shall deliver to the person making the redemption a certificate of redemption, and shall keep in a separate fund all moneys received by way of redemption, to be paid without interest to the tax purchaser, his heirs or assigns, upon the delivery to the Treasurer of his certificate of purchase.