

may close at 12 o'clock noon, for the purpose of receiving and disbursing taxes as directed by law, for all taxes after the first day of September succeeding the day of their levy, due and unpaid, interest shall be charged at the rate of six per cent. per annum.

(b) To enforce the collection of taxes it shall only be necessary for him to notify generally delinquents by advertisement in one or more newspapers published in St. Mary's County, and by handbills posted in three or more public places in each election district of said county, that their taxes are due and in arrears, and that unless they are paid, with all interest and costs, within twenty days from the date of such notice, their property, if it be real estate, will be sold as provided for by law without any levy or appraisalment; and after giving at least thirty days' notice of the time, terms and place of sale of such real estate, which place shall be at the Court House door in Leonardtown, by advertisement in the St. Mary's Beacon and the St. Mary's Enterprise, being two newspapers published in said county, he 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 of such sale the amount of the taxes due from such delinquent with interest thereon, together with the costs incurred in making such sale and the advertisement thereof, which advertisement shall not exceed two dollars for each delinquent, or one dollar to each of the two newspapers advertising the same for each delinquent, and he shall pay the surplus, if any, as hereinafter provided. The notice herein provided for shall not be made before the first day of January following the year of the levy, and the advertisement of sale shall not be made before the first day of February in the said year following the year of the levy, but the said treasurer, in his discretion, may extend the time for such advertisement and sale until the first day of August next ensuing, when all delinquents shall be advertised.

(c) In making said sale of real estate the treasurer shall first offer a part of the property, if same is subject to division without detriment, for the amount of taxes, costs and expenses due and in arrears, designating the particular part offered; if no bid be received, he shall offer an additional part thereof, or the whole property, but in no case shall he sell the whole property, if a part thereof can be sold sufficient to cover the amount of taxes, costs and expenses, due and in arrears; and a description in advertising real estate it shall only be necessary to publish the name of the party to whom the property is assessed, the district in which it lies, the number of acres, the amount of taxes due and a reference to the liber and folio in