

and interest, and also all the costs of sale; and after having given ten days' notice of the time, place, manner and terms of sale by handbills at the Court House door of Worcester County in the town of Snow Hill, and at least three public places on the public streets of Berlin, may, agreeably to said notice, sell at public auction for cash the property so levied on, at some public place in Berlin, and may then and there deliver possession of the property so sold to the purchaser; and after retaining out of the proceeds of sale the amount of taxes due from the delinquent, with interest thereon, together with all the costs incurred in making the sale and caring for the property, including poundage fees, he shall pay over the surplus, if any there be, to such delinquent.

(e). And for the payment of any taxes due on the annual levy which shall not be paid on or before the first day of **[January]** *June* next succeeding the levy of said taxes, the tax collector may sell the real estate of the delinquent from whom the said taxes are due, whether the said delinquent has personal property or not, by complying with the following provisions; the tax collector shall first leave with the person, firm, corporation or association against whom the said taxes are charged or by whom the said taxes are to be paid, or with one of them, if more than one, or at his, her or their usual place of abode, or at the usual place of abode of one of them, if said person or persons or any of them reside in Worcester County, or of a corporation or association, it has an office or officer in said County, or if none of the said persons live in said County, and if it is a corporation or association and has no office or officer in said County, he shall set up the same on the land or premises which he proposes to seize or levy upon to satisfy said taxes, or to deliver to the tenant, or to any person in possession of said land or premises, a statement showing the aggregate amount of property of every description with which the person, firm, corporation or association is assessed, and the amount of taxes due thereon, with a notice annexed thereto that unless the taxes so due are paid within thirty days thereafter, he, the said tax collector, will proceed to collect the same by way of distress or execution, to be levied on said real or personal property.

(f). At any time after thirty days after said notice has been delivered or set up, if the said taxes shall not be paid, the collector shall levy upon the real estate of the delinquent; and after giving twenty days' notice of the time, place, manner and terms of sale, by advertisement in some newspaper published in Berlin, and also by notice stuck up