

personalty in Caroline County belonging to the person assessed with the taxes so in arrears; if real estate is sold, the county treasurer [shall sell the same at the Court House, in Denton, for cash, after giving at least three weeks' previous notice by advertisement in one or more newspapers published in Caroline County, of the time and place of sale; said advertisement to state the name of the person to whom the real estate is assessed and shall contain a locatable description of the same, and as required by the terms of Section 120; thereafter the county treasurer] shall proceed as required by the terms of [Section 120A] *State law*.

120H. If personal property is levied, UPON, the County Treasurer may take actual possession thereof if he deems same to be expedient and the said personalty so levied upon shall be sold for cash at some convenient and public place within the said county after ten days' notice by hand-bills set up in five public places in the district in which the property is seized; thereafter the county treasurer shall proceed as required by the terms of [Section 120A] *State law* and no personal property sold by the county treasurer under this section shall be redeemable by the owner or owners thereof or anyone claiming under him or them as is now provided in the sale of real estate, but the purchaser thereof shall acquire a good and perfect title thereto on the day of sale; the county treasurer shall receive, in addition to the cost of advertisement, the following fees under this section: Levy, \$2; setting up of notices, \$1; crying sales, \$1; attorney's fee for reporting same, \$1, and five per cent commission on proceeds of sale.

[120J. In addition to the regular compensation received by the Treasurer, he shall receive, on the sale of each parcel of real estate made under the provisions of this Act, a fee of three dollars and fifty cents for levying, and notice of levying to the delinquent taxpayer, three dollars for his attorney, two dollars auctioneer's fee and the regular advertising expenses. And on all tax bills unpaid on the first day of March in each year the said treasurer shall collect for his own use three per centum to be collected by him from the person owing said taxes at the same time and in the same manner that such taxes are collected, and on all taxes not paid by April 1, he shall be allowed his fee for levying and notice of levying to the delinquent taxpayer, if in fact the levy has already been made, and shall further be allowed his attorney's fee.]

[120K. The real estate of a delinquent taxpayer may be sold to pay the State and county taxes, whether there be personal property or not; whenever the county treasurer shall deem it unnecessary to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity of which in his judgment will be sufficient to pay the taxes in arrear, interest and cost of sale, and shall require the county surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the list of delinquent taxpayers to mention the quantity of land to be sold from the property described, "as per plat and description to be exhibited on day of sale," and the county surveyor is hereby required to make all surveys, plats and description required hereunder and to complete and deliver the same to the county treasurer on or before the day of sale, as advertised, and he shall receive therefor a sum not exceeding five dollars for each