

then paid; and during the month of September next after said taxes become due and in arrear the Treasurer shall deliver or mail to each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice to said delinquent thereto attached, that unless said payment of said taxes and interest be made in full on or before the thirtieth day of November next after the delivery of said notice that the taxes and interest will be collected by process of law; and it shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid on the said thirtieth day of November next after the delivery of said notice in the manner hereinafter prescribed, by a sale of either real or personal property.

Personal property assessed.

SEC. 13A. *And be it enacted*, That whenever personal property assessed to any person, set of persons or body corporate of Talbot County is about to be sold or removed from said county by said person, set of persons or body corporate, or their agent, executor, administrator, trustees or assigns, the Treasurer may, at any time after the levy of taxes for any year shall have been made by the County Commissioners, make out a bill for such taxes in the usual form, with an order at the bottom of said bill directing the sheriff or any constable of said county to levy upon the personal property about to be sold or removed from said county, and enforce the payment of the taxes on the same in the manner as is provided in Section 16 of this Act; and for the purpose of this section all taxes on personal property about to be sold or removed from said Talbot County shall be taken to be due and in arrear from the date of the levy of said taxes.

Taxes a lien on real estate.

SEC. 14. *And be it enacted*, That if taxes be due and owing upon real and personal property by any taxpayer, the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same, without regard to the existence of personal property.

Enforcing payment of taxes.

SEC. 15. *And be it enacted*, That whenever it becomes necessary for said Treasurer to enforce the payment of taxes by a sale of real property he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks, in one or more newspapers published in Talbot County, and by a notice set up at the court house door in Easton; and any advertised notice of a sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which the taxes are due, to whom the property is assessed, the district and locality where