

## Taxes—Cont'd:

Tax Sales:	Art.	Sec.
Deed to purchaser where collector dies or refuses to act.....	81	198
Deed—when special agent to execute.....	81	82
Disposition of surplus proceeds.....	81	76
Distrain; notices; survey, etc.....	81	72
Fees in connection with.....	81	79
Fees of collector.....	81	193
Levy and notice of sale; sale.....	81	190
Liens.....	81	69
Limitations in Montgomery County.....	57	17
Method of.....	81	69½
Notice of taxes due.....	81	189
Notice by advertisement and posting.....	81	190
Owners described as heirs of named person.....	81	195
Payment of purchase price; report and ratification..	81	74
Powers of successor of collector.....	81	81
Proceedings—record of.....	81	80
Proceeds; disposition of surplus.....	81	76
Proceeds—distribution of.....	81	192
Property subject to ground rent.....	81	73
Protest of owner alleging taxes not due—proceedings.	81	194
Purchase price—payment.....	81	74
Purchaser—death before receiving deed.....	81	86
Ratification of sale.....	81	74, 192
Real property, distraint on; advertisement.....	81	72
Real property may be sold for taxes.....	81	191
Record of proceedings.....	81	80
Redemption of property, right of.....	81	78, 196
Report of sale; refund of purchase price if sale set aside.....	81	74, 192
Re-sale of property bid in by counties and Baltimore City.....	81	84
Re-sale when first sale is set aside.....	81	192
Right of redemption.....	81	78, 196
Sale where owners are described as heirs of named owner.....	81	195
Service on delinquent.....	81	189
Setting aside.....	81	77, 192
Special agent to execute deed, when.....	81	82
Statement of arrearages.....	81	189
Succeeding collectors to have power of predecessors.	81	81
Surplus proceeds.....	81	76
Survey.....	81	72
Suspension of.....	81	194
Taxes lien, on what.....	81	69
Title where owners are described as heirs of named person.....	81	85, 195
Taxable basis—Report to State Comptroller and State Tax Commission.....	81	47
Taxable year.....	81	28
"Taxpayer" defined.....	81	2
Telegraph companies—Gross receipts tax.....	81	91
Telephone companies—Gross receipts tax.....	81	91
Time for assessment and collection.....	81	143
Title Insurance Companies—Gross receipts tax.....	81	91, 94
Title insurance companies—what not included in "gross receipts".....	81	94
Tools:		
(See Exemptions, hereunder.)		
Towns:		
Power to classify property for tax purposes.....	81	9
Tax rate may change tax limits under certain conditions.....	81	27