

Commissioners; and nothing in this section shall be construed to interfere with or affect the rights, powers and duties of the County Commissioners under and by virtue of the General Laws of the State in relation to such new and other assessments of property.

Land in hands of trustees. SEC. 26. *And be it enacted,* That where land is in the hands of a trustee or trustees for sale or otherwise, whether by virtue of a decree of Court, under a deed of trust, or under the provisions of a will, and the taxes thereon are in arrears under the provisions of this Act, the said Treasurer may enforce the payment of such taxes in the same manner as if such land were not in the hands of a trustee or trustees.

Owner may redeem land sold for taxes. SEC. 27. *And be it enacted,* That whenever land shall be sold by the Treasurer the owner thereof prior to the sale may redeem the same by paying into the Circuit Court for Talbot County, to be paid to the purchaser of said land within the period of twelve months from the date of such sale the amount of the purchase money, with the interest thereon at the rate of fifteen per cent. per annum from date of sale, and the cost of the Treasurer's deed to the purchaser, if any such deed has been executed.

Shall issue certified statement of taxes assessed, due and unpaid, etc. SEC. 28. *And be it enacted,* That the Treasurer shall issue whenever requested, and upon the payment to him of a fee of fifty cents, a certified statement over his signature of all taxes assessed since the first day of January, nineteen hundred and two, that may be due and unpaid at the time of making said certificate, and are a lien upon any certain real estate located in Talbot County, and of any tax sale affecting said piece of property since that date; and said certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of said certificate, of any tax or assessment omitted therefrom, and which may be a lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor of the person who owned the real estate at the time such tax was levied, or at any time after such levy and before the issue of said certificate; and said Treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate.

Salary. SEC. 29. *And be it enacted,* That the Treasurer shall receive as compensation for his services as Treasurer and as clerk to the County Commissioners an annual salary of eighteen hundred dollars, payable by Talbot County.