

## CHAPTER 184.

AN ACT to repeal and re-enact, with amendments sections 115 and 116L of the Acts of Assembly of Maryland of 1898, Chapter 222, relating to the duties of the County Treasurer of Prince George's County, and to add a new section to said act to follow after section 115 and to be known as section 115A, providing for the collection of taxes on personal property in Prince George's county by the County Treasurer thereof.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sections 115 and 116L of the Acts of Assembly of 1898, Chapter 222, be and the same are hereby repealed and re-enacted with amendments and an additional section to follow after section 115 and to be known as section 115A, be and the same is hereby added to said Chapter 222, the said sections repealed and re-enacted with amendments and the additional section added to read as follows:

SEC. 115. The treasurer shall be the collector of all State and county taxes levied by the County Commissioners of Prince George's County, and shall have full power to enforce payment thereof by sale of the property liable therefor, and to convey a good title to any such property, real or personal, so sold by him. Taxes assessed upon real estate shall be a first lien thereon from the date of such assessment. The sales of any and all real estate made by the treasurer for defaulted taxes shall be reported by him under a general oath as to their fairness, to the Circuit Court for Prince George's County, sitting in equity; and if it appear that the requirements of the law have been complied with, said Court shall finally ratify the same, unless cause to the contrary be shown by the owner or owners or those in privity with him or them, on or before the first Monday of May next after the first day of such sale, to wit: After the first Monday of March. If any one lawfully interested shall show cause in writing against the ratification of the sale of any parcel of land, the Court shall proceed therein to determine the same according to its usual practice in the matters of exceptions to sales, and an appeal by either party to the Court of Appeals shall be allowed from any final order rendered therein; provided, the same be taken within two months from the date of such order, and the record be forwarded within three months from the date of appeal to said Court. As to each and every parcel of land reported sold against the ratification of the sale whereof no cause has been shown, the said Court shall forth-