

to the Treasurer, or unless made to such sheriff, coroner or elisor as may be authorized to receive the same by virtue of any execution issued to enforce the payment thereof.

1929, ch. 226, sec. 66.

**66.** The County Commissioners and the Appeal Tax Court as to county or Baltimore City taxes, and the Comptroller upon certificates of the County Commissioner or Appeal Tax Court as to States taxes, shall make all just allowances to collectors for insolvencies and removals.

See notes to sec. 61.

1929, ch. 226, sec. 67.

**67.** Whenever in any action or proceeding for the recovery of taxes either from the person by whom they are payable or from any person collecting the same, real estate, or property of any description shall have been seized and taken in execution at the suit of the State, the Comptroller may bid for and purchase the same at the sale thereof, for the use of the State, if, in his opinion, it shall be necessary and proper to do so for the protection of the interest of the State; provided, the sum bid shall in no case exceed the amount of the State's demand and the cost and expenses of sale.

1929, ch. 226, sec. 68.

**68.** Whenever, by death, resignation, expiration of term of office or otherwise, one collector shall be succeeded by another, the succeeding collector shall, as to any taxes which ought to or could or might have been, but were not, collected by the former collector, possess all the powers of the former collector.

### **Tax Sales.**

1929, ch. 226, sec. 69.

**69.** All State, county and city taxes on real estate shall be liens on the real estate in respect of which they are levied from the date they become payable; provided that where two or more parcels of land are owned by and assessed to the same person or persons, one or more parcels may be sold for taxes upon all or any thereof; and from the date of the filing of the petition for the ratification of such sale by a circuit court, the taxes upon all of such parcels, for non-payment of which one or more of said parcels may be sold, shall be liens upon all the land so sold; and the proceeds of sale shall be distributed with reference to the priorities prescribed by Section 142.

**56.** Taxes are not a lien upon personal property until made so by levy: under art. 83, sec. 12, exemption of property from execution does not apply to taxes. See notes to secs. 191 and 142, and to art. 93, sec. 120. *Thompson v. Henderson*, 155 Md. 666.

As to limitations *re* tax sales in Montgomery County, see art. 57, sec. 17.

See notes to sec. 30.

See footnote to sec. 1.

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See important footnote on first page of this article.