

if the same is so deposited in the mails and is not returnable as undelivered, and the said collector for the purpose of preserving a record of the service of such notice by mail shall note in a book the date of placing in the mails by envelope containing such bill and notice.

1929, ch. 226, sec. 72.

72. After the proceeding required by Section 70 or 71 shall have been had, if any taxes or assessment for state and/or county or Baltimore City purposes of any nature or kind whatsoever, levied or charged against any part or parcel of ground, improved or unimproved, held in freehold or by lease, shall not be paid within the thirty-day period after the service of notice required by Section 70 or 71, the Collector shall proceed within six months from the service of said notice to enforce payment of the same by distraint, levy or execution upon said parcel of land of the party failing to pay, such levy, distraint or execution to be made upon the premises and notice thereof to be given with a statement attached, showing all taxes due, interest, penalties and costs, including that of the levy, to the person so in arrears, or one of them, if more than one, if in possession of the property, otherwise to be conspicuously posted on the premises so to be sold for taxes. There shall be incorporated in said notice a warning that if the statement for taxes, interest, penalties and costs be not paid within thirty days, the property levied upon will be sold at public sale, and the Collector is hereby authorized to expose any property so levied upon at public sale at the expiration of said thirty days after having given, in Baltimore City, notice of the time and place of sale by advertisement once a week for four successive weeks in at least two of the daily newspapers published in Baltimore City, and in the counties, notice of the time and place of sale (which place of sale in the counties shall be at the court-house door) by advertisement once a week for three successive weeks in at least one newspaper published in the county and by printed hand bills publicly posted at the Court House door and at least ten places in the district where the property is located, one of such notices to be placed upon the premises. Any advertised notice of sale in the counties shall be deemed sufficient if it contains the house and place, the year or years for which taxes are due, to whom assessed, the district where located, the quantity of land, if there be recorded evidence thereof and a reference to the book or folio where the deed for said property may be found, and the date of the deed. In Baltimore City, the advertisement shall give the name and street number, if any, of the real estate and with substantial accuracy the frontage and depth of the lot, to whom last assessed, the year or years for which taxes are due and the amount thereof. In no case shall a description by metes and bounds be necessary nor shall a greater amount than four dollars be paid for any newspaper advertisement as to each piece of property advertised. In the counties, whenever real estate is susceptible of division so that a part thereof will sell for enough to pay the taxes due, interest, penalties and all costs, the Collector may, in his discretion, employ a surveyor to divide the same and tax as a part of the costs such compensation for the surveyor's services as may be just,