

several counties and cities of the State are authorized and directed forthwith to make such refunds.

See footnote to sec. 1.

Alternative Procedure as to Tax Sales.

An. Code, 1924, sec. 58. 1912, sec. 52. 1904, sec. 50. 1888, sec. 49. 1844, ch. 236, sec. 4. 1872, ch. 384. 1874, ch. 483, sec. 48. 1888, ch. 515. 1900, ch. 619.

189. Whenever a collector shall find it necessary to proceed by way of distress or execution to collect state or any other taxes, he shall first leave with the party by whom the taxes are to be paid, or with one of them, if more than one, or at his or their usual place of abode, or at the usual place of abode of one of them, if said parties or any of them reside in said county or city; or if none of the said parties live in the said county or city, set up the same on the land or premises where land or real estate is to be distrained or sold, or deliver to any person in possession thereof, a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of the taxes due thereon with a notice annexed thereto, that unless the taxes so due are paid within thirty days thereafter he will proceed to collect the same by way of distress or execution to be levied on said real or personal property. This section shall not apply to Garrett or Talbot counties.

58. See notes to secs. 69, 191, 74 and 142. and to art. 93, sec. 120.

See sec. 69, *et seq.*

In connection with the codification of secs. 189-198, inclusive, see sec. 69½ of act 1929, ch. 226. For notes on these sections prior to 144 Md., see under secs. 58-67, inclusive, page 2590, *et seq.*, of vol. 2 of Code.

An. Code, 1924, sec. 59. 1912, sec. 53. 1904, sec. 51. 1888, sec. 50. 1844, ch. 236, sec. 5. 1872, ch. 384. 1874, ch. 483, sec. 49. 1888, ch. 515. 1898, ch. 123, sec. 50. 1900, ch. 619.

190. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector shall levy upon any property of the delinquent; and, after giving twenty days' notice of the time and place of sale by advertisement in at least one newspaper in the county or city where a newspaper is published and also by notice stuck up at the court-house door and if no newspaper is printed in the county, then in addition to the notice at the court-house door at two other public places in the neighborhood, shall, agreeably to said notice, either on the premises, or at the court-house door of the county or city, proceed to sell by public auction, the property so levied on, for cash to the highest bidder, retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon together with all the costs incurred in making the sale and paying the surplus, if there be any, to the owner thereof. This section shall not apply to Garrett nor Talbot counties.

59. Cited but not construed in *Knapp v. Knapp*, 149 Md. 220 (See notes to art. 93, sec. 290).

59. See notes to secs. 69, 191, 74 and 142, and to art. 93, sec. 120.

See important footnote on first page of this article.