

to change or interfere with the provisions of the existing law relating to the collection of State and county taxes for said county other than the changes herein set forth, or that may be necessarily implied therefrom.

1914, ch. 670, sec. 451C; ch. 586, sec. 451C. 1918 Code, sec. 783.

811. He shall, as soon as the annual levy is made, give notice thereof by advertisement in two newspapers published in Frederick County, which notice shall state the time from which taxes bear interest and shall warn all taxpayers of their liability, to be proceeded against as delinquent taxpayers and have their property sold unless the taxes with which they are charged are paid on or before the first day of January then next ensuing. He shall also, immediately after the levy is made, make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or his agent to whom taxes have been assessed.

1914, ch. 670, sec. 451D; ch. 586, sec. 451D. 1918 Code, sec. 784.

812. He shall attend in person or by deputy, in each election district at least one day between the date of the levy of taxes and the first day of September, in each year, and at least one day between the first day of September and the thirty-first day of December, in each year, to collect and receive taxes, and the time and place of such attendance shall be made known not less than ten days in advance by hand bills conspicuously posted in such districts and by advertisement in two newspapers published in said county.

1914, ch. 670, sec. 451E; ch. 586, sec. 451E. 1918 Code, sec. 785.

813. Immediately upon the first day of January in each and every year he shall make an alphabetical list by election districts in their numerical order, of taxes due and in arrears, which list shall contain the names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, and such references to conveyances as will render the same certain of identification and the amount of the tax levied and in arrears, with the interests and costs accrued, and to accrue thereon, to the day of sale, and shall notify the said person or persons or body corporate by mail that if said tax or taxes are not paid on or before the second Monday in April next ensuing, together with the interest accrued thereon and the proportional costs of notice and fees, he will proceed at ten o'clock A. M. on said second Monday in April, at the Court House in said county to offer each and every of said parcels of land and premises for sale to the highest bidder for cash, which said list and notice shall be published in at least two newspapers printed and published in said county for four successive weeks prior to the second Monday in March, and on said second Monday in April the Treasurer shall at the hour and place named in said advertisement proceed to sell any and all such pieces or parcels of land and premises, beginning with the first on said lists, and so on in order, upon