

erty, real, personal or mixed, and make up a full and complete list of said property within the said town limits with the names and addresses of the owners thereof and file the same with the commissioners on or before the first day of September in each year. As soon thereafter as is practicable the said commissioners shall levy a tax on all such assessed property not exceeding twenty cents per one hundred dollars as the needs of the town may require. Such tax shall be levied as of September first of each year, which is hereby declared to be the beginning of the fiscal year of said town, and shall be in default after the first day of November of each year and shall thereafter bear a penalty of one per centum per month until paid. The treasurer of said town shall calculate the amount of taxes due by each person and shall render a bill to the address given on such list of assessments either by depositing the same in the mails or otherwise, or if the address of any such person is unknown to the best address ascertainable. All taxes not paid by the first day of March next succeeding their levy shall be collected in the following manner:

As to real estate, the treasurer shall make up a list, stating the name of the owner, a brief description of the property and the amount of taxes, interest and penalties due, which penalties shall include the cost of collection, and advertise the same for four successive issues in some weekly newspaper published in Prince George's County, giving notice therein that at the time and place named therein he will sell said property to the highest bidder for cash. At such time and place the said treasurer shall attend and offer the said property for sale and if there be no bidders for any particular piece to buy the same in the name of the town. Any person interested in said property may redeem the same within two years from the date of said sale, and if at the expiration of said two years said property is not redeemed the commissioners shall give a deed to the purchaser, which deed shall convey a fee simple title and be prima facie evidence of the validity of all acts of the town authorities leading up to said sale and deed. The taxes levied by the said commissioners are hereby declared to be a lien upon all real estate in said town from the date of their levy until paid.

As to personal property, the treasurer shall make a list of the taxes due and hand the same to the town bailiff after the first day of March of each year, who shall distrain upon said property, or as much thereof as may be necessary as distraint is now conducted in landlord and tenant proceedings except the general order of the treasurer to said bailiff shall serve as a warrant.

1924, ch. 528, sec. 15.

**36.** The County Commissioners of said Prince George's County shall, and they are hereby directed to, return and pay over annually to the commissioners of said Town of Berwyn Heights the total tax levied and collected for road purposes from property within the said Town of Berwyn Heights, the money so returned to be expended by the said commissioners