

ment. Any property assessed as above shall be immediately liable for the State and county taxes for each year it has escaped taxation at the rate of the tax fixed for such year, and the same shall be a first lien thereon and be collected by the treasurer for the time being, in the manner of collecting the current levy provided by law.

1902, ch. 469, sec. 116G. 1912 Code, sec. 225. 1922, ch. 198. 1924, ch. 382.

**359.** No piece or real estate offered at tax sale, shall be sold for less than the total of the taxes, interest, penalties and costs of sale for which it is liable; and if such a bid for the same be not made, it shall be sold to the County Commissioners of Prince George's County for such total amount thereof. In such case it shall remain on the assessment books of the county and be taxed as other properties thereon, but not be resold at the succeeding annual tax sales. Report of such sale and final ratification thereof shall be made and had, as hereinbefore provided, in the matter of tax sales generally and if such real estate so sold be not redeemed within the two years allowed therefor by the payment of the purchase money, with interest on the same at the rate of 12 per cent. per annum and of all subsequent taxes, interest and penalties accrued thereon, it shall thereupon be forfeited to, and a good fee-simple title to the same be vested in the County Commissioners of Prince George's County, without the execution of any deed therefor. Each piece of property so forfeited shall be removed from said County assessment books and be entered in a book to be provided for the purpose, to be called "Prince George's County's Tax-Sale Properties," and to be kept in the office of the County Commissioners of Prince George's County as a public record thereof, and thereafter said properties, while the properties of Prince George's County, shall not be listed, assessed, advertised or sold in the annual tax sales for defaulted taxes to be held and begun on the first Monday of March, in each year, but upon sale of any parcel thereof by said County Commissioners to a purchaser thereof, and conveyance made, shall be stricken from the said book and be assessed anew to the said purchaser and placed upon the assessment books of said county. After each period of forfeiture said County Treasurer, for the time being shall make up a list of all such forfeited properties, which list shall be inserted weekly for four consecutive weeks before the day of sale hereinafter provided for in three newspapers published in said Prince George's County, to be selected by the said County Treasurer and shall contain a description of each piece of such forfeited properties, its location, by district, its name, if any and known, and the quantity of land approximately it contains, and any other information, known to said County Treasurer, which may more fully identify the same. To such list shall be appended a notice that on a certain day, to be named therein, said County Treasurer will at half-past ten o'clock A. M., at the Court House door, in the town of Upper Marlboro in said county, proceed to offer for sale, at public auction to the highest bidder for cash, each of the said forfeited parcels of real estate, as the property of the County Commissioners of Prince George's County, beginning with the first parcel on said list and continuing on in the order of