

report of sale shall be made on or before the first Monday of September next following said sale, exceptions to such sales shall be filed on or before the first Monday of October next following, and the period of redemption shall be two years from the first day of sale, to wit, the said first Monday of August. All provisions of this article relating to tax sales, so far as they may be applicable to the tax sales required by this section are hereby expressly made applicable thereto.

1922, ch. 15.

361. The County Commissioners of Prince George's County shall make up an itemized list of all State and County taxes heretofore declared or levied, or attempted to be declared or levied, by them upon any real estate upon the assessment books of said county up to and including the year 1919, which respective items of taxes, with the interest, penalties and costs thereon, have not been paid and for which the said real estate levied upon, or attempted to be levied upon, as aforesaid, remains unsold or has been sold to the said County Commissioners of Prince George's County, at tax sale, for want of a valid bid therefor. Each of said items of tax or taxes, with the interest, penalties and costs thereon, is hereby made and declared to be a valid charge against, and a first lien upon, the real estate upon which the said tax or taxes were, respectively, declared or levied, or attempted to be declared or levied, by the said County Commissioners. There shall be added to said list, in connection with each item of taxes thereon, the description, upon the assessment books of said county, of the real estate upon or against which each said item of taxes was declared or levied, or attempted to be declared or levied, as aforesaid; and if the present owner or owners of said piece of real estate, the location of the same, by district, the quantity of land, approximately, it contains, and other matters of information by which it may be fairly identified and known, be not given in said description, then the same, so far as wanting, shall be added thereto. The said County Commissioners shall endeavor to ascertain the name or names of the present owner or owners of the land in each of the said descriptions mentioned, but if the same is not, or does not become known to them, the said present owner or owners shall be stated as unknown; said provision as to owner's name being hereby declared to be directory and not mandatory, and all the proceedings under this section being hereby declared to be *in rem*. There shall also be added to said list in connection with each parcel of real estate described thereon, the amounts of taxes, State and County, declared or levied, or attempted to be declared or levied, thereon as aforesaid, with the interest and penalties on said taxes, and the costs of sale thereof, accrued and to accrue, to the day of sale herein provided for. Said list, when completed as aforesaid, shall be delivered to the said County Treasurer of Prince George's County, for the time being, who shall cause the same to be published weekly for four consecutive weeks, before the first Tuesday of September, A. D. 1922, in not more than three newspapers published in Prince George's County to be selected by the said County Treasurer, one of which