

1844, ch. 236, sec. 4. 1872, ch. 384. 1874, ch. 383, sec. 48. 1888, ch. 515. 1900, ch. 229. 1914, ch. 532. 1918, ch. 350. 1924, ch. 156.

43. Whenever it shall become necessary to sell any part or parcel of ground in the City of Baltimore, improved or unimproved, for the payment of any taxes or assessment, of any nature or kind whatever, levied or charged, the City Collector shall first give notice by advertisement published once a week for four successive weeks in two of the daily newspapers published in said city, and in every issue of the Municipal Journal during said four weeks, that he will sell the property at public auction on the day in said advertisement mentioned. Said notice shall state the name of the person or persons last assessed for the taxes levied, the amount of taxes due on the same, and a description giving street number of the improvement, and giving with substantial accuracy the frontage and depth of the lot, and whenever it is necessary to properly describe said property the City Collector shall procure a description from the Land Records and no survey shall be made unless a proper description cannot be obtained from the Land Records, and no charge for survey shall be made unless a survey is actually made. If a proper description cannot be obtained from the Land Records, the City Surveyor shall, upon direction of the City Collector, make a proper survey and furnish a description and plat to the City Collector, and the sum of three dollars for the cost of such survey shall be added to the tax bill and collected in the same manner as the bill itself, and paid over to the City Register for the use of the City. The City Collector shall, before advertising said property for sale, give to the person or persons so in arrears, or to one of them, if more than one, or leave at his or her or their residence, or at last known residence of one of them, and if no such residence be known, there shall be left upon the premises so to be sold for taxes, a statement of his or her or their indebtedness, and not less than thirty days' notice of his (said Collector's) intention, if the bill is not paid, to enforce the payment thereof by distraint or execution.

Mayor, &c., v. Howard, 6 H. & J. 383. Alexander v. Walter, 8 Gill, 239. Polk v. Rose, 25 Md. 153. Co. Commr's of Pr. Geo. Co. v. Clarke, 36 Md. 207. Tax Sale of Lot 172, 42 Md. 196. County Commr's v. Union Mining Co., 61 Md. 548. Cooper v. Holmes, 71 Md. 20. County Commr's of Balto. Co. v. Winand, 77 Md. 522. Duvall v. Perkins, 77 Md. 582. Textor v. Shipley, 86 Md. 424. Benzinger v. Gies, 87 Md. 704. Beth v. Levinson, 135 Md. 395. Winter v. O'Neill, 155 Md. 624.

As to collection of taxes and tax sales generally, *see*, Mayor v. Chase, 2 G. & J. 376. Polk v. Pendleton, 31 Md. 125. Dyer v. Boswell, 39 Md. 465. Guisebert v. Etchison, 51 Md. 478. Steuart v. Meyer, 54 Md. 466. Margaff v. Cunningham, 57 Md. 585. Gould v. Mayor, 58 Md. 46. Hebb v. Moore, 66 Md. 167. Perkins v. Dyer, 71 Md. 421. Georgetown College v. Perkins, 74 Md. 72. Degner v. M. & C. C. of Balto., 74 Md. 144. Bader v. Perkins, 77 Md. 468. Baltimore v. Ulman, 79 Md. 486. Shaw v. Devecmon, 81 Md. 217. Richardson v. Simpson, 82 Md. 157. Baumgardner v. Fowler, 82 Md. 637. Young v. Ward, 88 Md. 413.

Land cannot be sold for taxes, unless taxes due and in arrear.
Mullan v. Brydon, 117 Md. 559.

1916, ch. 73.

43A. In any advertisement for the sale of improved real estate for non-payment of taxes it shall not be necessary to include a description of the property by metes and bounds, but a description giving the street