

the property therein specified, unless on or before the day of sale the entire amount of taxes for which such distraint or levy shall have been made, with the interest thereon, and costs of making said levy and advertisement, shall be paid.

1880, ch. 230. P. L. L. (1888), Art. 4, sec. 839.

**50.** Every City Collector who shall sell any goods or chattels levied or distrained upon for taxes, State or municipal, in Baltimore City, after due advertisement, as required in the preceding section, shall retain out of the proceeds of sale the amount of taxes due from the delinquent, for which such levy or distraint shall have been made, with the interest thereon, and all costs incurred in making said sale, and shall pay over the surplus, if any, to the owner of the property so levied upon and sold.

1890, ch. 205. P. L. L. (1888). Art. 4, sec. 841A. 1900, ch. 229. 1914, ch. 532.

**51.** The City Collector shall at least two weeks before the taxes become in arrear give notice, by advertisement in two daily papers published in Baltimore City and in the Municipal Journal, of the day on which all taxes for the current fiscal year become in arrear; and shall, on the application, in persons or by agent or by mail, of any person to whom property is assessed, deliver or send by mail a bill showing the amount of taxes due by such person. Two weeks before the day on which such taxes shall by law be in arrear, he shall give notice by advertisement in the same way that all taxes not paid on or before that date will be in arrears, and that the property on which said taxes are levied will then be subject to be sold for taxes. And said notice shall further state that unless the taxes are paid before they become so in arrear, an amount equal to one per centum per annum of the gross amount thereof, accounting from the date when said taxes become in arrear shall be added to each bill for taxes in arrear; and if the same be not paid before they so become in arrear an amount equal to one per centum per annum of the gross amount of each bill, accounting from the time said taxes became in arrear to the time of the payment thereof, shall be added thereto as a penalty, and collected in the same manner as the bill itself, said penalty to be paid to the City Collector and by him to the City Register to the credit of the Mayor and City Council. In the case of escaped or omitted property the penalty herein provided, and also interest, shall be added to the tax bills for the current and back years in the same manner as if such property had not escaped or been omitted.

*Benzinger v. Gies*, 87 Md. 704.

1904, ch. 386.

**51A.** In all cases where the City Collector shall commence and carry on proceedings for the enforcement and collection of taxes under the provisions of this Charter, whether by notice, distraint, levy, advertisement, sale, report of sale or otherwise, and the term of office of such City Collector shall expire or shall cease by death, resignation, removal or otherwise, before such proceedings are completed, and, in case of sale, before