

Tax Sales.

- 69. Lien of taxes.
- 69½. Method of tax sales—either under Sections 70-86, under existing law or under Sections 189-198.
- 70. Bills with warning.
- 71. Service of bills by mail.
- 72. Distraint on real estate—advertisement and notice of survey—real estate may be sold notwithstanding existence of personal property.
- 73. Sales of property subject to ground-rent.
- 74. Payment of purchase price. Report and ratification of sale.
- 75. Deed to purchaser. Effect.
- 76. Disposition of surplus of proceeds of sale.
- 77. Setting sale aside—when to be set aside—effects.
- 78. Redemption of property sold.
- 79. Fees in connection with tax sales.
- 80. Record of proceedings.
- 81. Succeeding collector to have powers of predecessor.
- 82. Special agent to execute deed.
- 83. Bidding in property by County Commissioners or Mayor and City Council of Baltimore.
- 84. Re-sale of property so bought in.
- 85. Title where owners described as heirs of named person.
- 86. Death of purchaser before receiving deed.

Resistance to Collectors.

- 87. Penalty for resisting or threatening collector or any bidder.
- 88. Summoning *posse comitatus*.
- 89. Penalty for assaulting collector, *posse comitatus* or bidder.

SPECIAL TAXES (Secs. 90-141).**Franchise Tax on Deposits of Savings Banks.**

- 90. Tax on savings banks deposits.

Gross Receipts Tax (Secs. 91-97).

- 91. Who subject to gross receipts tax. Rates.
- 92. Reports to State Tax Commission.

- 93. Failure to report. Tax fixed by State Tax Commission — mandamus.
- 94. Meaning of gross receipts as to trust and title insurance companies.
- 95. Collection of tax. Interest. Penalty.
- 96. Examination of office, agent or other person by State Tax Commission.
- 97. Taxes for receipts of year ending Dec. 31, 1928.

Tax on Official Commissions (Secs. 98-100).

- 98. Who subject to.
- 99. Oath not to be administered until tax is paid. Duty of clerks.
- 100. Secretary of State to furnish list of officers to Comptroller.

Tax on Commissions of Executors and Administrators (Secs. 101-104).

- 101. Amount of tax. No waiver. Legacy left to executor.
- 101A. Tax by administrator *ad colligendum*.
- 102. Orphans' Court to fix commissions.
- 103. Payment of tax. Bond liable.
- 104. Receipt for tax.

Inheritance Tax.**(Secs. 104A-132.)**

- 104A. Tax on direct inheritances.
- 105. What subject to; provisos.
- 105A. Exemption of \$500 for upkeep of graves.
- 106. Executor to pay.
- 107. Tax to be on appraised value of personally. Sales to pay tax.
- 108. When tax on distributive shares and legacies to be paid.
- 109. Real estate to be appraised. Form of warrant to appraisers.
- 110. Appraisement where land lies in two or more counties.
- 111. Inventory of real estate to be separate.
- 112. Appointment in place of appraiser failing to act.
- 113. Return of appraisement by executor.
- 114. Appraisement to be taken to be true value.