

Record of Assessments.

- 43. Records—extent of publicity.
- 44. Tax rolls.
- 45. Certificates to Comptroller and State Tax Commission.

When Taxes are Payable.

- 46. Taxes for a full year.
- 47-51. Abatement of interest, penalties, etc., by counties, cities and towns; exceptions.
- 52. Taxes for a fraction of a year.

Collectors and Collections.

- 53. Appointment of Collectors—oath.
- 54-55. Bonds of collectors.
- 56. Deposits of State taxes—returns to Comptroller—removal of collector.
- 57. Examination of books of collectors of State taxes.
- 58. Failure of collectors to give bond.
- 59. Notice to Governor of selection and qualification of collectors.
- 60. Appointment of collectors of State taxes in case of vacancy.
- 61. Failure of such collectors to give bond.
- 62. Disposition of county and Baltimore City taxes collected—separate levy for educational purposes.
- 63. Comptroller to see to collection of State taxes.
- 64. Failure of collectors to pay to proper authorities taxes collected.
- 65. The same—suits on collector's bond.
- 66. The same—entry of judgment.
- 67. The same—jury trial.
- 68. Payment of taxes collected by suit.
- 69. Allowances to collectors for insolvencies and removals.
- 70. Comptroller may bid in property taken on execution.
- 71. Succeeding collectors to have powers of predecessor.

Tax Sales.

- 72. Lien of taxes.
- 73. Method of tax sales—either under Sections 74-90, under existing law or under Sections 197-206.
- 74. Bills with warning.
- 75. Service of bills by mail.
- 76. Distraint on real estate—advertisement and notice of survey—real estate may be sold notwithstanding existence of personal property.

- 77. Sales of property subject to ground-rent.
- 78. Payment of purchase price. Report and ratification of sale.
- 79. Deed to purchaser. Effect.
- 80. Disposition of surplus of proceeds of sale.
- 81. Setting sale aside—when to be set aside—effects.
- 82. Redemption of property sold.
- 83. Fees in connection with tax sales.
- 84. Record of proceedings.
- 85. Succeeding collector to have powers of predecessor.
- 86. Special agent to execute deed.
- 87. Bidding in property by County Commissioners or Mayor and City Council of Baltimore.
- 88. Re-sale of property so bought in.
- 89. Title where owners described as heirs of named person.
- 90. Death of purchaser before receiving deed.

Resistance to Collectors.

- 91. Penalty for resisting or threatening collector or any bidder.
- 92. Summoning *posse comitatus*.
- 93. Penalty for assaulting collector, *posse comitatus* or bidder.

SPECIAL TAXES.**Franchise Tax on Deposits of Savings Banks.**

- 94. Tax on savings bank deposits.

Gross Receipts Tax.

- 95. Who subject to gross receipts tax. Rates.
- 96. Reports to State Tax Commission.
- 97. Failure to report. Tax fixed by State Tax Commission—mandamus.
- 98. Collection of tax. Interest. Penalty.
- 99. Examination of office, agent or other person by State Tax Commission.
- 100. Taxes for receipts of year ending Dec. 31, 1928.

Tax on Official Commissions.

- 101. Who subject to.
- 102. Oath not to be administered until tax is paid. Duty of clerks.
- 103. Secretary of State to furnish list of officers to Comptroller.