

An. Code, 1924, sec. 85. 1912, sec. 80. 1904, sec. 78. 1888, sec. 75. 1841, ch. 23, sec. 55. 1874, ch. 483, sec. 75. 1929, ch. 226, sec. 66. 1937, ch. 469, sec. 66. 1939, ch. 387, sec. 14.

69. The County Commissioners in each county and the Bureau of Assessment in Baltimore City, as to local taxes, and the Comptroller upon certificates of the County Commissioners or Bureau of Assessment in Baltimore City, as to State taxes, shall make all just allowances to the respective collectors for insolvencies and removals and for refunds of taxes made in accordance with the provisions of law.

See notes to sec. 64.

An. Code, 1924, sec. 87, 1912, sec. 82. 1904, sec. 80. 1888, sec. 77. 1845, ch. 196. 1874, ch. 483, sec. 76. 1929, ch. 226, sec. 67.

70. Whenever in any action or proceeding for the recovery of taxes either from the person by whom they are payable or from any person collecting the same, real estate, or property of any description shall have been seized and taken in execution at the suit of the State, the Comptroller may bid for and purchase the same at the sale thereof, for the use of the State, if, in his opinion, it shall be necessary and proper to do so for the protection of the interest of the State; provided, the sum bid shall in no case exceed the amount of the State's demand and the cost and expenses of sale.

An. Code, 1924, sec. 92. 1929, ch. 226, sec. 68.

71. Whenever, by death, resignation, expiration of term of office or otherwise, one collector shall be succeeded by another, the succeeding collector shall, as to any taxes which ought to or could or might have been, but were not, collected by the former collector, possess all the powers of the former collector.

### Tax Sales.

An. Code, 1924, sec. 56. 1912, sec. 49. 1904, sec. 47. 1888, sec. 47. 1843, ch. 208, sec. 6. 1872, ch. 384. 1874, ch. 483, sec. 46. 1929, ch. 226, sec. 69. 1931, ch. 414.

72. All State, county and city taxes on real estate shall be liens on the real estate in respect of which they are levied from the date they become payable; provided that, except in Montgomery County, where two or more parcels of land are owned by and assessed to the same person or persons, one or more parcels may be sold for taxes upon all or any thereof, and from the date of the filing of the petition for the ratification of such sale by a circuit court, the taxes upon all of such parcels, for non-payment of which one or more of said parcels may be sold, shall be liens upon all the land so sold; and the proceeds of sale shall be distributed with reference to the priorities described by Section 150.

Interest and penalty on delinquent State and City taxes held to be part of whole tax, and hence lien on land. *Balto. Tr. Co. v. Interocean Oil Co.*, 30 F. Supp. 560.

Cited in holding that Art. 4, Sec. 6, Sub-sec. 30E, P.L.L. (1938) does not make water charges liens. *Loan Corp. v. Baltimore*, 175 Md. 677.

Cited in *Union Trust Co. v. Rosenberg*, 171 Md. 412.

Taxes are not a lien *per se*; hence, they are not a lien on personal property. *Parlett v. Dugan*, 85 Md. 409. And see *Degner v. Baltimore*, 74 Md. 146.

The act of 1872, ch. 384, extended the application of this section to county and municipal taxes; this section applies to Baltimore City. *Ex Parte Tax Sale Lot 172*, 42 Md. 198. And see *Eschbach v. Pitts*, 6 Md. 76.

This section referred to in deciding that mortgagor's failure to pay taxes, was a default and entitled trustee to sell under mortgage. *Union Trust Co. v. Belvedere Co.*, 105 Md. 524.

This section construed. *Degner v. Baltimore*, 74 Md. 146; *Fulton v. Nicholson*, 7 Md. 107.

See important footnote on first page of this article.