

Taxes are not a lien upon personal property until made so by levy; under art. 83, sec. 12, exemption of property from execution does not apply to taxes. See notes to secs. 199 and 150, and to art. 93, sec. 123. *Thompson v. Henderson*, 155 Md. 666.

As to limitations *re* tax sales in Montgomery County, see art. 57, sec. 17.

See notes to sec. 28.

See footnote to sec. 1.

1929, ch. 226, sec. 69½.

**73.** Sales for non-payment of State, county and/or city taxes may be made either in accordance with the now existing laws in any county and/or city or in accordance with the Sections 74 to 90, inclusive, of this Article as the county commissioners of the county or, in the case of the sale for non-payment of city taxes the legislative department of the city, where the land lies, may by resolution or ordinance elect; provided that unless or until such county commissioners or legislative department of such city shall by resolution or ordinance elect to adopt the procedure set forth in this Article all tax sales for non-payment of State, county or city taxes shall be made under the now existing law in any county and/or city. So far as may be necessary for the purposes of this Section, Sections 58 to 67, inclusive, of Article 81 of the Annotated Code of Public General Laws of Maryland (1924), entitled "Revenue and Taxes," sub-title "Sales by Collectors," are hereby continued in force without change, said sections to be renumbered as Sections 197 to 206, inclusive, of this Article under the sub-title "Alternative Procedure as to Tax Sales," such continuance in force to have in no case any greater effect than if the said sections of the Code of 1924 had not been repealed by this sub-title.

See sec. 197, *et seq.*

1929, ch. 226, sec. 70.

**74.** Immediately after the first day of January succeeding the date of levy of taxes, the Collector of the several counties, and the City Collector of Baltimore City, shall make out all tax bills which have not been paid with a warning attached thereto that unless the account be paid within thirty days said Collector will proceed to collect the same by distress or execution and said bills with the warning shall by himself or special deputy authorized be left with the parties or any one of them against whom the taxes are chargeable at his or their residence if the said parties of <sup>1</sup> any one of them reside in the County or City of the Collector and if not then set up the same on the land or premises to be sold or deliver the same to the person in possession.

1929, ch. 226, sec. 71.

**75.** In lieu of the service required by Section 74, the Collector may place the tax bill and warning in the United States mails, postage prepaid, addressed to the person or one of them chargeable with the taxes at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the Collector on the outside, provided that if such person resides in Baltimore City it shall be to the address as it appears upon the records of the City Collector, and in the absence of his address on his records, then as it shall appear by the last published Baltimore City Directory or telephone directory, or if not contained in such directory then

<sup>1</sup> Evidently a typographical error.