

- 45. State taxes, when.
- 46. Discounts for prompt payment, what and when allowed.
- 47. Taxes to be liens on real estate.
- 48. Deductions allowed to collectors on sums paid to treasurer in September, October and November.

Refunding to Tax Collectors Overpayments by Them.

- 49. List of overpaid taxes to be made by comptroller and treasurer for each general assembly. Provision to be made for refunding same.

Sales by Collectors.

- 50. Statement of arrearage to be first left with the taxpayer.
- 51. Levy and notice of sale, and sale.
- 52. Real estate may be sold whether there be personal or not.
- 53. Collector to report sale to circuit court for ratification; proceedings. Purchase money and interest to be returned to purchaser when sale is set aside.
- 54. Fees for making sales.
- 55. County commissioners, mayor or president of either branch of city council of Baltimore may suspend sales, when.
- 56. Description of persons as heirs of a certain person to be sufficient.
- 57. Redemption of real estate sold.
- 58. Deed to devisees or heirs of purchaser
- 59. Court may appoint special agent to make deed if collector dies or becomes disqualified.
- 60. Actual delivery to purchaser of property sold.
- 61. Collector may pursue personal property, when.

- 62. Collector, when resisted, may summon *posse comitatus*; their pay when summoned.
- 63. May summon them when he apprehends violent resistance.
- 64. Striking or assaulting collector in discharge of his duties; penalty for.
- 65. Clerk shall record and index proceedings for sale of real estate for taxes. Cost, how to be paid.

Sales by Ministerial Officers.

- 66. Taxes in arrear upon property sold by ministerial officer under judicial proceedings to be first paid out of proceeds.
- 67. State taxes upon property of corporations sold by ministerial officer or under judicial proceedings to be first paid out of proceeds.

Payment by Administrators and Executors.

- 68. Taxes to be preferred debts.

Payment by Tenants.

- 69. May pay taxes upon demised premises, when; remedy over against landlord.

Taxes, when due.

- 70. To be due 1st January succeeding levy.

Collector's Commissions.

- 71. How to be levied; not to exceed five per cent.; special provision for Calvert, Harford, Talbot and Garrett counties and Baltimore city.

Collectors' Defaults—Suit on Bond.

- 72. To be charged interest on money not paid into treasury in time.
- 73. Comptroller may order suit on bond.