

CHAPTER 196.

AN ACT to amend the Public Local Laws of Baltimore county, article three, sub-title "Treasurer and Collector," by repealing and re-enacting section twelve of the act passed at January session, eighteen hundred and seventy-eight, chapter four hundred and ninety-four, and by adding an additional sub-section to section fourteen of said act.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section twelve of the act passed at January session of the Legislature, eighteen hundred and seventy-eight, chapter four hundred and ninety-four, of the Public Local Laws of Baltimore county, article three, sub-title "Treasurer and Collector," be repealed and re-enacted so as to read as follows, and that the following sub-section be added to section fourteen of said act.

Repealed and sub-section added.

SECTION 12. *And be it enacted,* That if the taxes levied shall not have been paid on or before the first day of June in the year succeeding that on which they shall have been levied, the Treasurer shall, within six months from the said first day of June, proceed to enforce payment of the same by a levy upon the real or personal property of the party neglecting to pay; provided the notice provided for in the preceding section shall have been given. If the taxes be due and owing upon real property, or upon real and personal, the Treasurer is hereby authorized to levy upon either real or personal property to enforce payment of the same, but no levy upon real estate shall be deemed valid unless made upon the premises and appraised upon view; and no levy upon personal property shall be deemed valid unless some portion of it be taken into possession; and whenever real estate is susceptible of division, so that a part thereof will sell for enough to pay the taxes due and all costs, the Treasurer may, in his discretion, employ a sur-

Enforce payment.

When valid.