

delinquent taxpayers of said county, by advertisement inserted in two newspapers published in said county and at the Court House door, warning them and each of them that all taxes are due and in arrears and that interest at the rate of one-half per cent ($\frac{1}{2}\%$) per month on all taxes remaining unpaid after October 31 will be charged and collected as required by Section 102. The said Treasurer shall, during the first week of March each year, give notice by advertisement in two newspapers published in said county and at the Court House door warning all delinquent taxpayers that their taxes for the preceding year are in arrears and that unless the same are paid before the first day of April next, he will proceed to enforce the same by advertisement and sale.

108. It shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid on the first day of April in the year succeeding that in which the same shall have been levied, provided the notice required by the preceding section shall have been given; if the taxes be due and owing upon real property or upon real and personal property, the said taxes shall be a lien on said real property, and said real property shall be liable for the payment thereof in whatsoever manner or to whomsoever the same may be assessed until paid, and the Treasurer shall be authorized to enforce the payment thereof in the manner hereinafter prescribed by a sale of either real or personalty; 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 surveyor to divide the same and tax as a part of the costs in such proceeding such compensation for the services of such surveyor as he may consider just, not exceeding the sum of Three Dollars (\$3.00) per day.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved April 16, 1947.

CHAPTER 383.

(House Bill 531)

AN ACT to add a new section to Article 23 of the Code of Public Local Laws of Maryland (1930 Edition), title