

Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County", sub-title "Treasurer", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

813. Immediately upon the first day of January in each and every year he shall make an alphabetical list by election districts in their numerical order, of taxes due and in arrears, which list shall contain the names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, and such references to conveyances as will render the same certain of identification and the amount of the tax levied and in arrears, with the interests and costs accrued, and to accrue thereon, to the day of sale, and shall notify the said person or persons or body corporate by mail that if said tax or taxes are not paid on or before the second Monday in April next ensuing, together with the interest accrued thereon and the proportional costs of notice and fees, he will proceed at ten o'clock A. M. on said second Monday in April at the Court House in said county, to offer each and every of said parcels of land and premises for sale to the highest bidder for cash, which said list and notice shall be published in at least two newspapers printed and published in said county once a week for three successive weeks prior to the second Monday in April, and on said second Monday in April the Treasurer shall at the hour and place named in said advertisement proceed to sell any and all such pieces or parcels of land and premises, beginning with the first on said lists, and so on in order, upon which taxes, interest, costs and fees shall not then have been paid, and shall continue such sale on each secular day, legal holidays excepted, from ten o'clock A. M. until three o'clock P. M. until every parcel shall have been offered; should the Treasurer, by reason of illness or other disability, be unable to attend or conduct such sale or sales in person, a deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales provided for in Section 816.

814. The real estate of a delinquent taxpayer may be sold to pay State and county taxes, whether there be personal property or not.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1937.

Approved April 26, 1937.