

date when they become due and payable, and between the 15th day of January and the 1st day of February, the County Treasurer may or may not in his discretion cause to be published as an advertisement in two newspapers printed and published in said County a list of such delinquents, together with the amount of taxes due by each and the interest due thereon and he shall deliver or mail to each of said delinquents at their last known address between the 15th day of February and the 1st day of March in each year an account of his assessments and the taxes and interest due thereon, with a notice of warning to such delinquents thereto attached that unless payment be made in full on or before the 1st day of April next the same will be collected by process of law; and if on said first day of April next the said taxes, interest and penalties are unpaid, he shall immediately thereafter make up for his own use in enforcing collection of said taxes a list of all delinquents assessed with real estate, giving the name of the person assessed, with a brief description of the property, the District of its location, and such other references as will render the same possible of identification, together with the amounts of taxes due and in arrears thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs and expenses accrued; and the said County Treasurer shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay said taxes, interest, charges, penalties and costs of sale, to the highest bidder for cash, which said sale shall be made after said property has been advertised at least three consecutive weeks in one or more newspapers published in Caroline County prior to the day of said sale and said Treasurer is hereby required and directed to advertise and sell at one sale in the month of June all the property sold in any one fiscal year and said sale shall continue from day to day on each secular day, legal holidays excepted, until all of said property so advertised is sold, it being the intention and purpose of this Section that the Treasurer shall include in one advertisement and embrace in one sale all the real estate sold by him in any one fiscal year.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 26, 1937.