

as the Commissioners may provide. But in all such cases the bailiff shall bring such complaint before a justice of the peace.

103. The said Commissioners are authorized and empowered to levy annually such taxes upon the assessable property within said corporation as may seem to them necessary, provided, that the amount of taxes levied for any one year shall not exceed thirty cents on the one hundred dollars, which taxes shall be collected by the town treasurer; the levy shall be made on or before the first day of June for each year, and all taxes so levied shall be a lien on any and all property of the person against whom they may be levied. All taxes are due and payable the first day of July in each and every year, and if not paid on or before the first day of September shall bear interest at the rate of one per centum per month until paid, and if not paid on or before the first day of January next following, the treasurer shall make up a list of the unpaid taxes, and shall advertise the same in some newspaper published in the town of Bowie, if there be such a newspaper, and if there be no such newspaper, then in any other newspaper published in Prince George's County, once in each of three successive weeks, and give notice in said advertisement that on a day to be named therein not later than one month from the date of the first insertion therein, he will sell the properties therein named to the highest bidder for cash. Such notice shall set out the name or names of the respective owners of real estate, a brief description of the location of the property, and the amount of taxes and/or assessments, interest, penalties and costs for which the same is liable. Each piece of real estate so in default shall bear a charge of \$1.00 to cover the costs of advertising, and a charge of fifty cents to cover the cost of verifying the names of the owners of such real estate in the Land Records of the County, which shall be a lien on the real estate, and collected as other town taxes are collected, and with the same interest and penalties.

No piece of real estate offered at tax sale by said Town Treasurer shall be sold for less than the total of the taxes, interest, penalties and costs for which it is liable. If such a bid for the same be not made, it shall be considered and recorded as sold to The Commissioners of Bowie for the total amount thereof. In such case it shall remain on the assessment books of the Town of Bowie and be taxed as other property thereon; but not resold at the succeeding annual tax and/or assessment sales.

Any real estate sold under the provisions of this Act may be redeemed within two years after the published date of the sale thereof by the payment of the total amount of the taxes and assessments, interest, penalties and costs for which the