

interest at the rate of 10 per centum per annum, and it seems to me unwise to have this State-wide law changed in one county.

In addition, the bill provides that the County Commissioners shall give the previous owner notice by mail of their intention to sell such property, and as the giving of this notice would not be indicated in any way on the land records, it would be practically impossible to show that the notice had ever been given or received, and hence there would frequently be doubt regarding the validity of the title of any purchaser from the County Commissioners other than the previous owner.

For these reasons, the bill will be vetoed.

TAX REDEMPTIONS—GARRETT COUNTY.

(Chapter 155, House Bill 459.)

Under the existing Public General Law of the State, relating to the redemption of property sold for taxes, the property must be redeemed within one year from the day of sale, and the owner is required to pay interest upon the sale price at the rate of 10 per cent per annum. This bill, which is applicable only in Garrett County, proposes to extend the period within which the property may be redeemed to three years and reduces the rate of interest to 6 per cent if redeemed in the first year, 7 per cent if redeemed in the second year and 8 per cent if redeemed in the third year. In addition to changing the general State-wide law on this subject, which seems to me unwise, the bill would no doubt result in considerable delay in the collection of taxes in this county, and prevent in many instances the proper redemption of property sold for taxes which ought to be encouraged.

For these reasons, the bill will be vetoed.

TAXES—EXTENDING TIME FOR COLLECTION.

(Chapter 316, Senate Bill 207.)

The Tax Revision Bill of 1929 provided that all State, County and City taxes must be collected within four years after they become due, or else they shall be barred. This period of limitation had applied to County and City taxes for many years, but previous to the Act of 1929 there was no limitation on the collection of State taxes.