

by Chapter 357 of the Acts of 1931, extending the time for the levying upon real and personal property for taxes due for the years 1932 and 1933 from the first Monday in April, 1933, and the first Monday in April, 1934, to the first Monday in September, 1933, and the first Monday in September, 1934, respectively, and revising the current method of property description in tax sale newspaper advertisements.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 160 of Offutt's Revised Code of the Public Local Laws of Baltimore County, Edition of 1929, title No. 14, "County Treasurer," (Flack's Code, 1930, Article 3, Section 160), as repealed and re-enacted, with amendments, by Chapter 357 of the Acts of 1931, be and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

Section 160. If the taxes levied for the years 1932 and 1933 shall not be paid on or before the first Monday in September, in the year succeeding that for which they were respectfully levied, the treasurer shall, within six months from the said respective first Mondays in September, proceed to enforce payment of the same by a levy upon real or personal property of the party neglecting to pay; in all other years if the taxes levied shall not be paid on or before the first Monday of April in the year succeeding that on which they were levied, the treasurer shall, within six months from the first Monday of April, proceed to enforce payment of the same by a levy upon real or personal property of the party neglecting to pay; if the taxes be due and owing upon real property, or upon real and personal property, the treasurer is authorized to levy upon real or personal property to enforce payment of the same, but no levy upon real estate shall be deemed valid unless made upon the premises and appraised upon view; and no levy upon personal property shall be deemed valid unless some portion of it be taken into possession; and 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 proceedings such compensation for his services as he may consider just, not exceeding the sum of five dollars. Whenever any levy may be made notice thereof, together with a copy of a bill for taxes due, interest and all costs, including that of the levy, shall be delivered to