

Sections 120 to 120N, inclusive, and relating to the County Treasurer and the payment of taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 120 of Article 6 of the Code of Public Local Laws of Maryland, (1930 Edition), title "Caroline County," sub-title "County Treasurer," be and the same is hereby repealed and that fifteen new sections be enacted in lieu thereof, to be known as Sections 120 to 120N, inclusive and to read as follows:

120. On the first day of January, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from September 1st, the date when they became due and payable; and between the fifteenth day of January and the first day of February the county treasurer shall 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 such delinquents between the fifteenth day of February and the first 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 delinquent thereto attached that, unless payment be made in full on or before the first 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 costs are unpaid, he shall immediately thereafter make up an additional list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances 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 to accrue to day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Monday in May next ensuing the county treasurer will 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 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 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