

title "County Treasurer," providing for the charging of interest on taxes in arrears; notice to delinquents; time and manner of sale of property for taxes and time for final accounting by Treasurer.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 154 of Article 15 of Flack's Code of Public Local Laws of Maryland (1930 Edition), title "Kent County," sub-title "County Treasurer," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

154. 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 the first, the date when they become due and payable; and immediately after the first day of January the Treasurer shall mail or deliver to each delinquent who has not prior thereto received the same, an account of his assessment, and the taxes and interest due thereon, with a notice and warning to said delinquent thereto attached that unless payment be made in full within thirty days from the mailing or delivery of such notice that the same may be collected by a process of law, and said Treasurer may at any time after the first day of January proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes with interest and costs thereon; and said Treasurer shall, on or before the fifteenth day of August, proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes with interest and costs thereon, according to the provisions of the Code of Public General Laws relating thereto, and for this purpose the said Treasurer is hereby clothed with all the powers possessed by collectors of taxes under the Code of Public General Laws; and the said Treasurer shall make his final accounting with the State Treasurer and with the County Commissioners on or before the Tuesday after the first Monday in September in each year, and after being allowed for insolvencies, close the tax account for that fiscal year.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1st, 1933.

Approved April 21, 1933.