

CHAPTER 243.

AN ACT to repeal sections twelve and thirteen of chapter one hundred and forty-three of the acts of eighteen hundred and eighty-four, entitled an act to provide for the speedy and prompt collection of taxes in Wicomico county, and re-enact the same with amendment.

Repealed and re-enacted.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sections twelve and thirteen of chapter one hundred and forty-three of the acts of eighteen hundred and eighty-four, entitled an act to provide for the speedy and prompt collection of taxes in Wicomico county, be and the same are hereby repealed and re-enacted so as to read as follows :

Statement.

SEC. 12. That on the first day of January next after the taxes are levied, they shall be deemed to be due and in arrear, and shall bear interest from that day, and the Collectors shall each make out for the delinquents in his collection district a statement showing the amount due from said delinquent, and shall at once present the statement to such delinquent, or his or her agent, and if no owner or agent in county, to stick up same on land, together with a notice that unless the taxes so due are paid before the first day of July next, and in default of payment at expiration of such time, the Collector shall at once proceed to levy on, take into possession, advertise and sell, after ten days, the personal property (if any) of the delinquent sufficient to pay the taxes due and in arrears, with interest and costs, and when there is no personal property, the Collector shall summon the County Surveyor and two Appraisers, who shall proceed to value at cash value, and lay off sufficient land of the delinquent, if the same is divisible, to pay the taxes due and in arrears, with interest and all costs, for which service the Surveyor shall receive

Personalty.

Real estate.