

after the first day of January as practicable, the treasurer shall deliver or mail to each delinquent an account of his assessment and the taxes and interest due thereon, with a notice and warning to such delinquent thereto attached, that unless payment in full be made within sixty days from the delivery of such notice, the same shall be collected by process of law; and all tax bills unpaid on the first day of July, after the service of such notice, shall then be placed by the treasurer and collector, in the hands of the sheriff of Somerset county, at that date, who shall forthwith proceed to levy upon, seize, advertise and sell the property of such delinquent or so much thereof as may be necessary to pay said taxes, interest, charges and cost of sale, according to the provisions of the Code of Public General Laws of the State relating thereto, and for this purpose the said sheriff is hereby required to make such collection or to give said notice and warning when necessary, and is clothed with all the powers possessed by collectors of taxes under the said Code of Public General Laws, and his bond as sheriff shall be liable for the faithful performance of all the duties which may be imposed upon him by the provisions of this act; and the said sheriff shall report and pay over to the treasurer before the first day of October in each year, all taxes collected by him; and the said treasurer and collector shall make his final accounting with the State Treasurer, and with the County Commissioners, on or before the second Tuesday in October of each year, and after being allowed for insolvencies, close his tax account for the previous year; the provisions of this section, relating to the collection of State and county taxes, shall not apply to estates in the hands of trustees, executors or administrators or otherwise *in custodia legis*, the taxes on such estates becoming demandable only at such time as they may be ready for distribution according to law.

Sale of property for taxes.

SEC. 2. *And be it enacted*, That this act shall take effect on the first day of July, 1896, and shall only apply to the collector and treasurer elected on the 5th day of November last, whose term of office shall not be affected hereby, and his successors in office.

Effective

Approved April 4th, 1896.

CHAPTER 292.

AN ACT to incorporate the Equitable Trust Company of Baltimore County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Lewis M. Bacon, Thomas J. Williams, Henry C.