

CHAPTER 413.

AN ACT to repeal Section sixty-eight C, of Article six, of the Code of Public Local Laws, title "Caroline County," sub-title "County Treasurer," as the same is amended by Chapter two hundred and eleven of the Acts of eighteen hundred and ninety-two, and Chapter three hundred and fifty-three, of the Acts of eighteen hundred and ninety-four, and re-enact the same with amendments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section sixty-eight C, of Article six of the Code of Public Local Laws, title "Caroline County," sub-title "County Treasurer," as the same is amended by chapter two hundred and eleven, of the acts of eighteen hundred and ninety-four and chapter three hundred and fifty-three of the acts of eighteen hundred and ninety-four, be and the same is hereby repealed and re-enacted, so as to read as follows: Repeal.

68c. 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 first, the date when they become due and payable, and immediately after the first day of January, the treasurer shall deliver or mail to the last known post office address, 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 delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law, and said treasurer may, at any time between the first day of January and the first day of March, 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 cost thereon, according to the provisions of the Code of Public General Laws relating thereto; and all tax bills unpaid on the first day of March in each year shall be placed in the hands of the sheriff of the county, who shall be entitled to a commission of five per cent. on all taxes placed in his hands and by him collected, to be collected by him from the persons owing said taxes, at the same time and in the same manner that the said taxes are collected, and who shall immediately give such delinquent thirty days' notice, or post such notice on the premises, to pay

Notice to
delinquent
taxpayers.