

Unassessed
property.

so assessed that the assessment was void, it shall be the duty of the treasurer, for the time being, at once to value the same and to list such property for each year it has escaped taxation, and on the first Monday of December of each year, report the same to the County Commissioners, who shall set a day for considering the same, and putting said property on the assessment books of the county. The County Commissioners shall cause notice to be served upon the owner of each piece of such property or his agent, or the person in possession thereof, at least five days before said day, of the time when said assessment will be made, and that the said owner or his representative, may then attend and be heard in the premises. Each of such notices shall be returned to said commissioners, with the service made endorsed thereon, and be preserved. No property which has escaped taxation, shall be liable to assessment and taxation under this section, for a period of more than three years prior to the last Monday in March next following such assessment. Any property assessed as above shall be immediately liable for the State and county taxes for each year it has escaped taxation, at the rate of tax fixed for such year, and the same shall be a first lien thereon and be collected by the treasurer, for the time being, in the manner of collecting the current levy, provided by law.

When prop-
erty is to be
sold.

116 g. No piece of real estate offered at tax sale shall be sold for less than the taxes, interest, penalties and costs of sale, for which it is liable; and in the absence of a sufficient bid for the same, it shall be sold to the County Commissioners of Prince George's county, for the amount thereof. In such case it shall remain on the assessment book and be taxed as other property, but not be resold at the succeeding annual sales. Report of sale and final ratification thereof, shall be made and had as hereinbefore provided, and if such real estate so sold be not redeemed within the two years allowed therefor, by the payment of the purchase money, with interest on the same at the rate of twelve per centum per annum, and of all subsequent taxes, interest and penalties accrued thereon, it shall, thereupon, be forfeited to, and a fee simple title to the same be vested in the County Commissioners of Prince George's county, without the execution of any deed therefor. After each period of forfeiture, the treasurer, for the time being, shall make up a list of all forfeited property. Said list shall be inserted weekly, for six consecutive weeks before the day of sale, in one newspaper published in Prince George's county, Maryland, to be selected by said treasurer, and shall contain a

List to be
published.