

November, and shall be due and may be paid to the City Collector on or after the first day of January next ensuing. The taxes included in said levy on real estate or chattels real, and on all forms of personal property, including shares of stock and other property, valued or subject to valuation by the State Tax Commissioner, shall be in arrears on the first day of July next ensuing the date of their levy, and the taxes on all forms of property after they become in arrears as aforesaid shall bear interest at the rate of six per centum per annum.

43. Whenever it shall become necessary to sell any part or parcel of ground in the City of Baltimore, improved or unimproved, for the payment of any taxes or assessment, of any nature or kind whatever, levied or charged, the City Collector shall first give notice by advertisement published once a week for four successive weeks in two of the daily newspapers published in said city, one of which shall be in the German language, and in every issue of the Municipal Journal during said four weeks, that he will sell said property at public auction on the day in said advertisement mentioned. Said notice shall state the name of the person, when known, to whom such a parcel of ground is assessed, the amount of taxes due on the same, and what improvements, if any, are on said parcel of ground, and to properly describe said property the City Collector shall procure a description from the Land Records and no survey shall be made unless a proper description cannot be obtained from the Land Records, and no charge for survey shall be made unless a survey is actually made. If a proper description cannot be obtained from the Land Records, the City Surveyor shall, upon direction of the City Collector make a proper survey and furnish a description and plat to the City Collector, and the sum of three dollars for the cost of such survey shall be added to the tax bill, and collected in the same manner as the bill itself, and paid over to the City Register for the use of the City. The City Collector shall, before advertising said property for sale, give to the person or persons so in arrears, or to one of them, if more than one, or leave at his or her or their residence, or last known residence of one of them, and if no such residence be known, there shall be left upon the premises so to be sold for taxes, a statement of his or her or their indebtedness, and not less than thirty days' notice of his (said Collector's) intention, if the bill is not paid, to enforce the payment thereof by distraint or execution. Provided, however, that this paragraph shall not apply to or affect the present City Surveyor.