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Of Caroline county, shall annually, before the 1st July, return a list in due form to the commissioners of tax of said county, of all property seized, taken, and sold, by virtue of any legal process, &c. containing names of original owners and of the purchasers thereof. &c.

In case of failure, shall be chargeable with the taxes thereon, and also liable to a penalty of from \$2 to 10 for each case,