

notice thereof by advertisements, inserted once a week for three successive weeks in a newspaper published in said county, and for the collectors of their respective districts to prepare the bills of each taxpayer in his collection district, and on application he shall forward the bill by mail or deliver the same to the person or corporation to whom the property included in such bill is assessed.

43-B. It shall be the duty of said collectors to enforce the payment of all taxes remaining unpaid on the first day of January in the year following the levy thereof, at any time after said first day of January succeeding the levy; and they shall proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay all said taxes, both State and county, with interest and costs thereon, according to the provisions of the Code of Public General Laws of Maryland relating to sales of property for taxes by tax collectors except that the provisions for notice and service as provided by Section 58 of Article 81 of the Annotated Code of Maryland shall not be complied with and in lieu of the provisions of said section the procedure as set forth in the next succeeding section, to wit, Section 43-BB shall be complied with.

43-BB. To enforce payment of all State and county taxes, the tax collectors of the several collection districts of Allegany County, Maryland, immediately after the first day of January, succeeding each levy, shall make out bills of all State and county taxes which have not been paid, in duplicate form, and each tax bill so made out shall have a statement showing the aggregate amount of property of every description with which the person is assessed, with the amount of taxes due thereon with a notice annexed thereto, that unless the taxes, with interest and accrued cost so due thereon are paid within sixty days thereafter, he will proceed to collect the same by way of distress or execution to be levied on said real or personal property, provided in cases where said assessment is against personal property only the collector in his discretion may limit said notice to five days.

After the collectors of the several collection districts of Allegany County have made duplicate bills as provided for in the foregoing sections, the same shall be placed in the hands of the several constables of the districts wherein the property assessed is located, or the owners reside. Said