

CHAPTER 141.

AN ACT to provide for the collection of taxes on real estate levied and special assessments made, by the town of Cottage City, to fix the date taxes shall become due, and the interest, penalties and costs on taxes and special assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland, as follows:*

SEC. 2. All taxes levied by the Cottage City Commission on real estate shall be due on the first day of July next succeeding their levy and shall bear interest from that date. On such as remain unpaid after the first day of November following, there shall accrue, in addition to said interest, a penalty of one-half of one per cent. for each whole month that may elapse thereafter, until paid, or a sale for default shall have been finally ratified by the Court.

SEC. 3. The Treasurer of the town of Cottage City shall be the collector of all taxes levied, and special assessments made by it, and shall have full power to enforce payment thereof by the sale of the property liable therefor, and to convey a good title to any such property sold by him. Taxes and special assessments levied upon real estate shall be a lien thereon from the date the same are levied or made.

SEC. 4. The Treasurer of said town of Cottage City shall prepare, after the first day of February in each year, a list of all taxes in default levied, and all special assessments which may be due and not paid upon real estate within the corporate limits of the town of Cottage City, commencing with the tax year 1929-1930. Said list shall set out respectively the name or names of the owner or owners of the real estate so listed; a fair description of each piece of real estate sufficient to notify the owner or owners thereof that it is his property which is advertised; the amount of the taxes and/or assessments, interest, penalties and costs for which the same is liable; and a reference to the sub-division in which said real estate is situate. The amount of said taxes and/or assessments, interest, penalties and costs may be indicated by the dollar sign and a period in the same way dollars and cents are usually written in figures, as, for instance, "\$3.50." The said Treasurer shall publish said list in some newspaper published in Prince