

assessed real property as the needs of the town may require. Such tax shall be levied as of July first of each year, which is hereby declared to be the beginning of the fiscal year of said town, and shall be in default after the first day of October of each year and shall thereafter bear a penalty of one per centum per month until paid. The Treasurer of said town shall calculate the amount of taxes due by each person and shall render a bill to the address given on such list of assessments either by depositing the same in the mails or otherwise, or if the address of any such person is unknown to the best address ascertainable. All taxes not paid by the first day of March next succeeding their levy shall be collected in the following manner:

The Treasurer shall make up a list, stating the name of the owner, a brief description of the real property and the amount of taxes, interest and penalties due, which penalties shall include the cost of collection, and advertise the same for four successive issues in some weekly newspaper published in Prince George's County, giving notice therein of the time and place named therein he will sell said property to the highest bidder for cash. At such time and place the said Treasurer shall attend and offer the said property for sale and if there be no bidders for any particular piece may buy the same in the name of the town. Any person interested in said property may redeem the same within two years from the date of said sale by paying all taxes, interest, penalties and costs, and if at the expiration of said two years said property is not redeemed the Commissioners shall give a deed to the purchaser which deed shall convey a fee simple title and be prima facie evidence of the validity of all acts of the town authorities leading up to said sale and deed. The taxes levied by the said Commissioners are hereby declared to be a lien upon all real estate in said town from the date of their levy until paid.

SEC. 15. *And be it further enacted*, That the County Commissioners of said Prince George's County shall, and they are hereby directed to, return and pay over annually to the Commissioners of said town of Fairmount Heights three-fourths ($\frac{3}{4}$) of the money collected on account of the county road tax from property within the said town of Fairmount Heights in the same amount and manner as is now required by law to be paid to incorporated towns in said county, the money so returned to be expended by the said Commissioners of Fairmount