

"Other taxing agency" means any municipal or other public or quasi-public corporation having the power to levy or assess a tax of any kind or nature which may be or become a lien on real property.

"Property" means real property located in the State of Maryland, improved or unimproved, held in fee or by lease.

"Collector's Tax Roll" means the record of assessments of real property prepared by, or for the use of the Collectors.

"Person" means any individual, firm, corporation, company, partnership, trust, estate or fiduciary. When used, the singular shall include the plural and the plural the singular.

"County" means any of the 23 Counties of the State of Maryland, and, unless otherwise noted, the City of Baltimore.

"County Commissioners" means the board of commissioners charged with the administration of the County government in the County in which they are elected, and unless otherwise expressly stated, the Mayor and City Council of Baltimore.

73. **SALE BY COLLECTORS.** The Collector shall proceed to sell and shall sell under the provisions of this sub-title, at the time prescribed by local law but in no case, except in the City of Baltimore, later than two years from the date taxes become in arrears, all property in the county in which he is elected or appointed upon which taxes are in arrears. The duty of the Collector to sell is hereby declared to be mandatory, but failure of the Collector to sell within said two-year period shall not affect the validity or collectibility of any taxes, or the validity of any sale thereafter made.

Anything in this section to the contrary notwithstanding, in the year 1944 only, the Collector at any time or times during said year he deems appropriate, may sell as in this sub-title provided, all property in the County in which he is elected or appointed, upon which taxes are in arrears; provided, however, that the Collector must so sell at least once during said year 1944.

SEC. 3. *And be it further enacted,* That if any provision of this Act, or the applicability thereof to any person or circumstances, is held invalid, the remainder of this Act and the applicability thereof and of such provisions to other persons or circumstances shall not be affected thereby.

SEC. 4. *And be it further enacted,* That the provisions of this Act shall apply to all taxes which are in arrears at the time this Act takes effect, notwithstanding the fact that such taxes are levied prior to the effective date of this Act.