

CHAPTER 6.

AN ACT to repeal and re-enact with amendments Section 120 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County," sub-title "County Treasurer," as said section was amended by Chapter 294 of the Acts of 1933, relating to the publication of the list of delinquent taxpayers.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 120 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County," sub-title "County Treasurer," as said section was amended by Chapter 294 of the Acts of 1933, be and it is hereby repealed and re-enacted with amendments, to read as follows:

120. On the first day of January, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from September 1st, the date when they become due and payable; and between the fifteenth day of January and the first day of February the county treasurer may cause to be published as an advertisement in two newspapers printed and published in said county a list of such delinquents, together with the amount of taxes due by each, and the interest due thereon; and he shall deliver or mail to each of such delinquents between the fifteenth day of February and the first day of March in each year, an account of his assessments, and the taxes and interest due thereon, with a notice of warning to such delinquent thereto attached that, unless payment be made in full on or before the first day of April next, the same will be collected by process of law; and if on said first day of April next the said taxes, interest and costs are unpaid, he shall immediately thereafter make up an additional list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrears thereon, including all taxes on personality due from the owner of said real estate, with interest, costs, and expenses accrued and to accrue to day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Monday in May next ensuing the county treasurer will proceed to seize, levy upon, advertise and sell the property of said