

sary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made; and he shall retain out of the proceeds of such sale the amount of taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale, and he shall pay the surplus, if any there be, to the owner thereof, or to any one who shall be entitled thereto; but if the person entitled thereto resides outside of the county or is unknown or cannot be found in said county, in any case he may pay the said surplus into the court ratifying the sale, with a detailed statement showing such surplus, and the said court may dispose of the same.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1935.

Approved May 17, 1935.

CHAPTER 218.

AN ACT to authorize and empower the Mayor and Town Council of Oakland to issue and sell bonds, and to use the proceeds arising from the sale thereof for the purpose of building new Reservoir and providing for the levying of taxes to pay the interest on and to redeem said bonds and providing a referendum thereon.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the Mayor and Town Council of Oakland, in Garrett County, a municipal corporation, be and it is hereby authorized and empowered to borrow upon the faith and credit of said town of Oakland a sum not exceeding \$25,000.00 and to issue and sell bonds for said sum, said bonds to be signed by the Mayor and countersigned by the Treasurer of said town, and to be sealed with the seal of said town. Said bonds shall be known and designated as "Water Reservoir Bonds" and shall bear interest at a rate not exceeding four (4) per cent. per annum, payable semi-annually on the first day of June and December in each and every year until said bonds are paid; said bonds shall be exempt from all State, County and Municipal taxation, and