

## CHAPTER 312.

(Senate Bill 259)

AN ACT to repeal and reenact with amendments Section 295 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition) title "Caroline County", subtitle "Greensboro", conferring upon the bailiff of the Town of Greensboro the same powers as to the collector of town taxes as possessed by the collectors of state and county taxes in Caroline County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 295 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", subtitle "Greensboro", be and the same is hereby repealed and reenacted with amendments to read as follows:

295. On the first day of December 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 the first day of the preceding September, the date when they shall become due and payable; and immediately after the first day of December the bailiff shall deliver or mail to the best known post-office address of every delinquent who has not prior thereto received the same an account of his assessment and the taxes and interest due thereon, with a notice or warning to said delinquent thereto attached, that unless payment be made in full within twenty days from the mailing or delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law; and the said bailiff may, at any time between the first day of December and the first day of February proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay said taxes with interest and cost thereon, by giving at least twenty days' notice of the time, place and terms of sale in some newspaper published in Caroline County, and on all tax bills unpaid on the first day of February in each year, the said bailiff shall collect for his own use three per cent. on the amount of taxes and interest due by each delinquent to be collected by him from the person owing said taxes, at the same time and in the same manner that such taxes are collected; after the expiration of the notice aforesaid to said delinquent taxpayer, the bailiff shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay said tax, interest, charges, commission and