

shall be in default after the first day of October of each year and shall thereafter bear interest at the rate of 1% per month until paid, which taxes shall be a first lien on the property assessed.

SEC. 32. The Treasurer shall make up a full and complete list by wards of all property within the town which is assessed by Prince George's County (and for this purpose property removed from the county assessment records because of its sale to the county at a county tax sale, shall be included at its last assessed valuation and subject to town taxes if and when redeemed) and the names and addresses of the owners thereof. The Treasurer shall calculate the taxes due by each person or corporation and shall render a bill by depositing the same in the mails to the address given on said list of assessments, or if unknown, to the best address ascertainable. The Treasurer shall collect all monies due to the town and deposit the same in some banking institution in the State of Maryland to be designated by the Mayor and Town Council.

SEC. 33. During the month of January in each year the Treasurer shall make up a list of all real property on which taxes for the preceeding year have not been paid, which list shall state the name of the owner and give a brief description of the property and the amount of taxes, interest, and costs due, which costs shall include \$.50 per property for searching the Land Records as to change of ownership, \$1.00 for advertising and \$.50 for court costs, and shall advertise the same for four successive issues in some weekly newspaper published in Prince George's County, before the first Saturday in March, giving notice therein that at the time and place named therein he will sell said property at public auction to the highest bidder for cash. At such time and place the said Treasurer shall attend and offer said property for sale and if there be no bidder for any particular piece of real property the Treasurer shall buy the same in the name of the town. Any person having any interest in the title to said property may redeem the same within two years from the date of said sale by paying the entire sale price and interest at the rate of 1% per month from the date of sale to the date of redemption. If at the expiration of said two years the said property is not redeemed the Town of Berwyn 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 and in the conduct of said sale and delivery of said deed.

The sales of all real estate made by said Treasurer for taxes so due and unpaid shall be reported by him, under a general oath as to their fairness, to the Circuit Court for Prince George's County, sitting in equity. The Clerk of said Court,