

"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.

74. **NOTICE TO OTHER TAXING AGENCIES.** At least sixty days before the mailing of the notices required by Section 76 of this sub-title, the Collector shall notify all other taxing agencies in the County in which he is elected or appointed, except the State of Maryland, of his intention to hold a tax sale of property upon which taxes are in arrears and stating the time and place of sale. Each of said taxing agencies shall, not later than thirty days after the receipt of said notice from the Collector, certify to the Collector a statement of all taxes then due to it. Said statement shall be in such form and shall contain such information as the Collector may require. In addition to the taxes due to the State of Maryland and the County, the Collector shall include in the notice required by Section 76 and in the advertisement required by Section 77, all of the taxes of all other taxing agencies, statements of which have been certified to the Collector by said other taxing agencies within the time required by this Section.

The Collector in carrying out the provisions of this sub-title shall be entitled conclusively to presume that the taxes certified to him by said taxing agencies, constitute all of the taxes due said taxing agencies and the Collector shall be under no obligation with respect to any taxes not so certified nor shall any taxes not so certified constitute a lien upon any property sold by the Collector under this sub-title.

75. **PROPERTIES WHICH MAY BE WITHHELD FROM SALE.** In the discretion of the Collector any property may be withheld