

the first day of August, each year, he shall accept the remaining one-third of taxes due by each of said taxpayers; provided further, however, that the Treasurer shall accept one-half of the taxes due by each of said taxpayers and levied subsequent to those taxes levied for the year 1943 on or before the first day of February in the year succeeding that for which said levy is made, and he shall accept the remaining one-half of said taxes due by each of said taxpayers on or before the first day of May in the year succeeding that for which said levy is made. If there be default on the part of any taxpayer in the payment of the taxes due as above provided, then it shall be lawful and it shall be the duty of the Treasurer to proceed to advertise and sell the property in default after giving notice which shall be published once a week for three successive weeks immediately preceding the date of sale, and provided that the date of sale shall be the fourth Monday of the month next ensuing the date of default. That the real estate of a delinquent taxpayer may be sold to pay State and county taxes whether there be personal property or not; whenever it shall be unnecessary for the treasurer to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which, in his judgment, will be sufficient to pay the taxes in arrears, interest, costs and expenses above set forth, and shall require a competent surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made and it shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described, as per plat and description to be exhibited at the time of sale, and in case of sale the treasurer shall file said plat and description with his report of sale.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 30, 1943.

CHAPTER 400.

(House Bill 572)

AN ACT to repeal and re-enact, with amendments, Sections 73 and 74 of Article 1 of the Code of Public Local Laws of