

If the purchaser of any real estate sold by the Treasurer or Collector for the payment of taxes shall die without having received a deed therefor, the Treasurer or Collector may convey the real estate so sold to the heirs, devisees or assignees of the said purchaser.

805-I. At least sixty days before the first day of November of each year the Treasurer or Collector shall notify the person charged with the collection of taxes of any municipal corporation in Washington County in which the property to be sold is situated, 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 the said persons charged with the collection of taxes of any municipal corporation in Washington County in which the property to be sold is situated shall, not later than thirty days after the receipt of said notice from the Treasurer or Collector certify to the Treasurer or Collector a statement of all taxes then due to it. Said statement shall be in such form and shall contain such information as the Treasurer or Collector may require.

The Treasurer or Collector in carrying out the provisions of this sub-title shall be entitled conclusively to presume that the taxes certified to him by said persons charged with the collection thereof, constitute all the taxes due said municipal corporation and the Treasurer or 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 Treasurer or Collector under this sub-title.

The said Treasurer or Collector shall out of the proceeds of sale of any property sold as aforesaid, after the payment of all expenses of sale, pay all taxes due and owing as aforesaid, but if said proceeds of sale are insufficient to pay said taxes in full then after payment of State taxes, the balance shall be prorated among the other taxing authorities.

805J. In the discretion of the Treasurer or Collector any property may be withheld from sale, when the total taxes on the same, including interest, amount to less than fifteen dollars in any one year.

805K. Immediately after the first day of November in each year the Treasurer or Collector shall, in person or by deputy, proceed to collect all taxes due and in arrears on personal property which taxes are delinquent for a period of one year or more by levying on and selling any personalty in Washington County, Maryland, belonging to the said taxpayer. If real estate is levied on to enforce the payment of taxes on personal property, the Treasurer or Collector shall follow the provisions of this sub-title in regard to the sale of real estate. If per-