

adjacent to towns or cities or laid off for town or city purposes, but such lots shall be sold entire, and in the advertisement thereof it shall be a sufficient description to give the number of the lot or blocks or section and refer to the plat of said town, city or sub-divisions, where such lot is located and the place where such plat is located; provided, that if a delinquent taxpayer is assessed with more than one lot in towns, cities and sub-divisions in said County as aforesaid, only such number of lots shall be sold as may be necessary to discharge all taxes in arrears, interest and costs, with which such taxpayer may be charged. The advertisement for sale shall be sufficient if it shall contain with substantial accuracy the following: (1) A description of the property by giving the street number of the improvement, and depth and frontage of the lot; (2) The name of the person who last appears on the Treasurer or Collector's record as the owner of the same; (3) The amount of all taxes due and unpaid on the property; (4) The assessed value of the property as determined by the last assessment.

805N. If for any reason, payment of taxes levied is not enforced by the sale of the property at the time and in the manner provided for in this sub-title, then and in that event the Treasurer or Collector shall have authority at any time thereafter to enforce the payment thereof within four years after said taxes become due and payable, by sale of the property in the manner prescribed in this sub-title.

805-O. If for any reason, payment of taxes levied is not enforced by the sale of the property by the said Treasurer or Collector as herein provided, then and in that event the person charged with the collection of taxes of any municipal corporation in Washington County, Maryland, is hereby authorized and empowered to enforce the payment of taxes, interest and costs due the said municipal corporation, by advertisement and sale in the manner set forth in Sections 805C to 805N, inclusive, of this sub-title and said proceedings shall be acted upon by the Court in the manner prescribed by said sections, and distribution of the taxes so collected shall be made in accordance with the provisions of Section 805-I.

805P. In addition to the remedies herein provided for the collection of taxes, the County Treasurer or Collector of taxes of any municipal corporation shall have the right to bring an action or actions at law for the collection of any delinquent taxes.

805Q. As used in Sections 805 to 805P, inclusive, of this sub-title the word "tax" shall mean any tax, charge or assessment of any kind whatsoever, due to the State of Maryland,