

## CHAPTER 404.

(Senate Bill 336)

AN ACT to repeal and re-enact, with amendments, Section 74 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Tax Sales," relating to deductions from municipal taxes collected by the County Treasurer of Cecil County on account of time and expenses involved in collecting said taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 74 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Tax Sales," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

74. (Notice to Other Taxing Agencies.) (a) 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.

(b) 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 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.

(c) In Cecil County, all taxes collected by the County Treasurer for other taxing agencies within the County, except those of the State of Maryland, shall be subject to