

a deduction of twenty-five per cent. (25%) before remittance is made to the agency for which collection is made. From the twenty-five per cent. (25%) so deducted, there shall be paid all expenses properly chargeable to the making of such collection, other than the expenses of sale provided for by Section 77, and the balance shall be paid into the general funds of Cecil County.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved March 29, 1945.

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CHAPTER 405.

(Senate Bill 359)

AN ACT to repeal and re-enact, with amendments, Section 478 of Article 13 of the Code of Public Local Laws of Maryland (Higinbotham's Code, 1942 Edition), title "Harford County," sub-title "Taxes and County Treasurer," providing for the publishing of a list of delinquent taxpayers and the public sale of delinquent tax property.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 478 of Article 13 of the Code of Public Local Laws of Maryland (Higinbotham's Code, 1942 Edition), title "Harford County," sub-title "Taxes and County Treasurer," be repealed and re-enacted, with amendments, to read as follows:

478. On the first day of October in each year the Treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrears, adding to each bill one dollar for the cost of advertising same, and publish the same once in each of two successive weeks before the first Monday in November following, and if said taxes and costs are unpaid on that day he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrears thereon, including all taxes on personal property due from the owner of said real estate, with interest, costs and expenses