

Section 82A, to follow immediately after Section 82 thereof and to be under the sub-title "Tax Sales", relating to the distribution of the proceeds from property sold for taxes when the person entitled thereto is unknown or cannot be located.

*SECTION 1. Beit enacted by the General Assembly of Maryland.* That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", said new section to be known as Section 82A, to follow immediately after Section 82 thereof and to be under the sub-title "Tax Sales", and to read as follows:

82A. (Owner Unlocated.) (a) If the person entitled to the balance over and above the amount required for the payment of taxes, interest, penalties, and costs of sale shall be unknown, or if his identity be known but his address unknown, the sum to which he shall be entitled shall be held by the Collector in a special fund for a period of at least three years. During such period the Collector shall make every reasonable effort to learn the identity of the said person, or to learn his address, as the case may be, by notice published at the Court House door, registered mail addressed to the said person's last known address, personal inquiry, or by any other reasonably possible means for ascertaining either the name or the address of the said person.

(b) If at the end of such three-year period said person still is unknown or unlocated, the Collector may apply to the equity court of the county, or to one of the equity courts of Baltimore City, as the case may be, for an order declaring such monies to be forfeited to and to be the property of the said county or city. The court shall determine upon inquiry that all proper and reasonable effort has been made by the said Collector to ascertain the name or address of the said person, and if the court is satisfied as to such determination it shall pass an order directing such monies to be forfeited to and be the property of the said county or city.

(c) Such monies shall thereupon be paid into and be part of the general funds of the county or city and may be expended for any proper purpose thereof.

(d) If within the further period of seven years from the time of such order of forfeiture any person shall appear before the said equity court and seek an order for the payment to him of such monies, and if it shall appear