

**CHAP. 207.** amount of such assessment, and in all cases where the collector shall enforce the payment of the tax or taxes by distress and sale, he shall be entitled from the party to all cost of advertising.

Collectors to report to commissioners property chargeable with taxes

Proviso

Upon payment of the purchase money deed to be executed

Repealed.

**SEC. 4.** *And be it enacted,* That it shall be the duty of the several collectors of tax, at or before the termination of the twelve months allowed for the completion of the collections, to report to the commissioners of the county, the several tracts or parcels of land chargeable with taxes, and whereon the taxes have not been paid, nor any personal property thereon, from which an adequate distress may be made, and it shall be the duty of the said commissioners to proceed to sell such tracts or parcels of land, or so much thereof as may be necessary to pay such tax or taxes, together with all costs attending such sale by giving at least sixty days notice in some one or more of the daily newspapers printed in the city of Baltimore, of the time and place of such sale, and the balance, if any, of the proceeds of such sale, to be paid over to the delinquent party or parties; *provided,* that if there be standing on the land of any delinquent owner or owners as aforesaid, sufficient wood or trees for the payment of the tax or taxes assessed upon it, the collector shall proceed to sell such wood or trees or so much thereof as shall be sufficient for the payment of such tax or taxes and cost of distraint, giving the same notice as is required in cases of distress of goods and chattels, so that there shall be no sale of the lands while there is wood or trees standing thereon, any law, custom or usage to the contrary notwithstanding.

**SEC. 5.** *And be it enacted,* That on payment of the purchase money, the treasurer of Baltimore county, shall execute a deed to the purchaser or purchasers of the tract or tracts or parcels of land, sold as aforesaid, which when duly acknowledged and recorded, shall vest in him, her or them all the right, title and interest of the party or parties charged with the taxes, and which he, she or they have refused or neglected to pay as aforesaid.

**SEC. 6.** *And be it enacted,* That so much of all former acts or parts of acts as are inconsistent with the provisions of this act, be and the same are hereby repealed.

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