

“North East”, making the provisions of said section as to the collection of taxes conform with present State-wide laws.

WHEREAS, the State-wide tax sale laws now require that the delinquent taxes of municipal corporations should be certified for collection to the tax collector of the county, thereby making obsolete certain of the provisions in Section 297 of the charter of the Town of North East; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 297 of Article 8 of the Code of Public Local Laws of Maryland (1930 Edition), title “Cecil County”, sub-title “North East”, be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

297. On the first day of January in each year, taxes shall be deemed in arrear, and upon all taxes remaining unpaid after that time, interest shall be charged and collected from the date when they shall have been due and payable; and immediately after the first day of January, the treasurer shall cause notice to be given to each delinquent, showing the amount of his assessment, the taxes due thereon, and the charges that have been added, and warning said delinquent that unless settlement in full be made before the first day of April next ensuing, the property so assessed and taxes will be levied upon, advertised and sold according to the provisions of the Code of Public General Laws, and all tax bills unpaid on the first day of April in each year shall be placed in the hands of the [sheriff] *tax collector of Cecil County for such purpose, [who shall proceed to seize the property on which taxes are due, and dispose of the same to pay said taxes and charges thereon, and all costs of sale; and for this purpose the sheriff is clothed with all the powers possessed by collectors of taxes under the provisions of the Code of Public General Laws; and the sheriff shall report to the treasurer before the first day of June in each year all collections made by him; provided, that if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrears, charges thereon, and the cost of advertising and sale as required by the Code of Public General Laws, then a less expensive method of advertising and sale shall be adopted; provided, however, that at least three public notices of said sale shall be posted in the town of North East not less than ten days prior to the sale, and the treasurer shall close the tax account each year on or before the third Monday in June, and shall compel the*