

“Elkton”, as said section was amended by Chapter 30 of the Acts of 1939, clarifying the provisions of said section as to the sale of property for taxes.

WHEREAS, the State-wide tax sale law makes provisions for the collection by county tax collectors of delinquent taxes owned to the municipal corporations; and

WHEREAS, Section 179 of the charter of the town of Elkton provides that the treasurer of said town shall make such tax collections; and

WHEREAS, this section should be amended in order to remove these obsolete provisions as to the sale of property for town taxes; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 179 of Article 8 of the Code of Public Local Laws of Maryland (1930 Edition), title “Cecil County”, sub-title “Elkton”, as said section was amended by Chapter 30 of the Acts of 1939, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

179. On and after the first day of September in each and every year taxes shall be deemed in arrears, and upon all taxes remaining unpaid after that date interest shall be charged and collected from the said first day of September until said taxes are paid, and immediately after the first day of September 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 ensuing the property so assessed and tax will be levied on, advertised and sold according to the provisions of the Code of Public General Laws. He shall also, immediately after the levy is made, make out the bill of each taxpayer and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. Immediately upon the first day of April in each and every year, the Treasurer shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, real and personal, and such references to conveyances or other description as will, in the case of real estate, render the same certain of identification, and the amount of the