

Edition), being Article 13 of the Code of Public Local Laws of Maryland, title "Harford County", sub-title "Taxes and County Treasurer", said Section 481 having been amended by Chapter 825 of the Acts of 1963, and to repeal Section 495A of said Article and sub-title, as enacted by Chapter 714 of the Acts of 1963, amending the local laws concerning taxation and the County Treasurer in Harford County in order to correct errors in the laws relating to tax sales and the taxation of tobacco products, and to repeal an obsolete tax exemption for certain persons over the age of sixty-five years.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 481 and 495 of the Code of Public Local Laws of Harford County (1957 Edition), being Article 13 of the Code of Public Local Laws of Maryland, title "Harford County", sub-title "Taxes and County Treasurer", said Section 481 having been amended by Chapter 825 of the Acts of 1963, be and they are repealed and re-enacted with amendments; and that Section 495A of said Article and sub-title, as enacted by Chapter 714 of the Acts of 1963, be and it is hereby repealed, to read as follows:

481.

On the first day of April 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 May 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 accrued and to accrue to day of sale, which said expenses shall include ten dollars (\$10.00) as attorney's fees in each case where the description of the property is given as hereinbefore set forth, and five dollars (\$5.00) as auctioneer's fee for each property sold, with a notice appended that if said taxes, interest, costs, expenses and fees are not paid on or before the fourth Monday in June next ensuing the treasurer will proceed at 12 o'clock on that day at the courthouse door in said county to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least the four weeks prior to the fourth Monday in June; and upon the fourth Monday in June in each year at 12 o'clock the treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs, expenses and fees are in arrears, and shall continue such sale from day to day on each secular day, legal holidays excepted, from 12 o'clock [A.] M. to 3 o'clock P.M., until all of said property shall have been offered and disposed of.

495.

The Board of County Commissioners of Harford County is hereby authorized and empowered to provide by resolution for the imposition, assessment, levying and collection of a tax or taxes upon the sale in Harford County of [cigarettes,] cigars and other tobacco