

of the collector to sell within said two-year period shall not affect the validity or collectibility of any taxes, or the validity of any sale thereafter made.

Anything in this section to the contrary notwithstanding, in the year 1944 only, the collector at any time or times during said year he deems appropriate, may sell as in this sub-title provided, all property in the county in which he is elected or appointed, upon which taxes are in arrears; provided, however, that the collector must so sell at least once during said year 1944.

(b) *In St. Mary's County the collector shall proceed to advertise and sell any real property immediately after the taxes are delinquent for a period of one year. In the case of tangible personal property, the Treasurer shall deliver to the County Attorney a list of such delinquent accounts and the said Attorney shall immediately proceed to collect such taxes in the manner provided in Sections 206, 207 and 208 of this Article.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved March 11, 1965.

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#### CHAPTER 123

(Senate Bill 373)

AN ACT to repeal and re-enact, with amendments, Section 84 of the Code of Public Local Laws of Allegany County (1963 Edition, being Article 1, of the Code of Public Local Laws of Maryland), title "Allegany County", sub-title "Enforcement of tax collections", to change the dates to conform with the taxable year of July 1 to June 30, as provided in Section 29 (A) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1964 Cumulative Supplement).

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 84 of the Code of Public Local Laws of Allegany County, Maryland (1963 Edition, being Article 1, of the Code of Public Local Laws of Maryland), title "Allegany County", sub-title "Enforcement of tax collections", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

84. It shall be the duty of the tax collector to enforce the payment of all taxes remaining unpaid on the first day of **[January]** *July* in the year following the levy thereof, at any time after the said first day of **[January]** *July* succeeding the levy; and they shall proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay all said taxes, both State and county, with interest and costs thereon.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved March 11, 1965.