

## CHAPTER 124

(Senate Bill 375)

AN ACT to repeal and re-enact, with amendments, Section 86 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 "Tax sales; bills and notices", to change the dates in order that they will 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 86 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Public Local Laws of Maryland), title "Allegany County", sub-title "Tax sales; bills and notices", be and it is hereby repealed and re-enacted with amendments to read as follows:

**86. Tax sales; bills and notices.**

(a) **TAX BILLS.** To enforce payment of all State and County taxes, the tax collector of Allegany County, immediately after the first day of **[January]** *July*, succeeding each levy, shall make out bills of all State and County taxes which have not been paid, in duplicate form, and each tax bill so made out shall have a statement showing the aggregate amount of property of every description with which the person is assessed, with the amount of taxes due thereon with a notice annexed thereto, that unless the taxes, with interest and accrued cost so due thereon are paid within sixty days thereafter, he will proceed to collect the same by way of distress or execution to be levied on said real or personal property, provided in cases where said assessment is against personal property only the collector in his discretion may limit said notice to five days.

(b) **NOTICE OF DELINQUENCY.** After the collector shall have made duplicate bills as provided for hereinabove, he shall, at his option, serve said duplicate bill and notice on the tax records of said collectors; if the taxpayer cannot be located or if the letter is returned by the postal authorities, the collector shall set up the bill and notice on the land or premises where the real or personal property is to be distrained or sold. The said collector shall be paid a fee of 50¢ for each duplicate bill and notice so served and returned by him, which sum shall be added by the collector to the principal sum of such state and county taxes, interest and cost, and shall be collected and remitted as hereinbefore provided. On or before the first day of **[April]** *October* after the said first day of **[January]** *July*, said collector shall file with the Clerk to the County Commissioners a list of all delinquent taxpayers against whom said notice has been issued as herein provided. At the same time said collector shall file with said Clerk to the County Commissioners a statement of all expenditures made by him in the collection of taxes, showing to whom and for what purpose said expenditures have been made; said statement shall be under oath, and any false statement shall be perjury and prosecuted as such.

(c) **PENALTIES ON COLLECTOR.** If said collector shall fail to perform any duties as directed in this section on or before **[May]**