

laws and procedure, making provision for the application of this act, and relating generally to tax sales and tax sale procedures in Harford County.

SECTION 1. *Be it enacted by the General Assembly of Maryland.* That Section 122A of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Tax Sales", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

122A. All acts and parts of acts, whether public general or public local, inconsistent with the provisions of this subtitle, be and the same are hereby repealed to the extent of such inconsistency; but all laws repealed by this subtitle shall nevertheless remain in force in respect to any and all tax sales or instituted prior to December 31, 1943. Any and all tax sales made or instituted after December 31, 1943, shall be made only in accordance with the provisions hereof; provided that this subtitle shall not refer to Allegany [and Harford County] nor affect the provisions of [Articles] *Article 1* [and 13 respectively,] of the Code of Public Local Laws of Maryland.

SEC. 2. *And be it further enacted,* That Sections 503, 505, 512 and 516 of the Code of Public Local Laws of Harford County (1965 Edition, being Article 13 of the Code of Public Local Laws of Maryland), title "Harford County", subtitle "Taxes and County Treasurer", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

503. The said treasurer shall at the expiration of the end of each fiscal year of his term of office, make a full statement with the County Commissioners of all State and County taxes placed in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim a credit shall be presented to said County Commissioners before or at the times above specified for said settlements, and in no case shall said County Commissioners allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced, under oath, that said bills cannot be collected; and the said treasurer is required to enforce payment of taxes by sale, [as herein provided,] *as provided by State law*, of all property upon which taxes are in arrears, as soon as he is empowered so to do, and upon his retirement from office he is directed and required to deliver to his successor all office books and papers, and all balances of taxes due upon the levies for which he is charged, including all cash in his hands as treasurer, whether from taxes, the proceeds of sale of property of delinquent taxpayers or from any other source; and also to deliver to him all proceedings had for the enforcement of the payment of said taxes, and the successor of a deceased or retiring treasurer is empowered and required to collect and enforce the payment of said taxes, as herein provided; and in all cases where a treasurer has taken steps for the enforcement of the payment of said taxes, and shall retire or die before the collection of said taxes, or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same; and is hereby clothed with all the power and authority in law had by the retiring treasurer during his term of office for that purpose.