

505. 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 Court House 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 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 m. to 3 o'clock p.m., until all of said property shall have been offered and disposed of.

512.

Immediately after the 15th day of May in each year the treasurer shall, in person or by deputy, proceed to collect all taxes due and in arrear on personal property by levying on and selling any realty or personalty in Harford County belonging to the person assessed, with the taxes so in arrears. If the real estate is levied on, the treasurer shall sell the same at the Court House in Bel Air for cash, giving at least three weeks' previous notice by advertisement of the time and place of sale, said advertisement to state the name of the taxpayer in default, the name of the person to whom the real estate is assessed, and shall contain a locatable description of the same; thereafter the treasurer shall proceed as required by the terms of [Section 507] *State laws concerning tax sales on real property*. If personal property is levied on, actual possession shall be taken thereof, and it shall be sold at some convenient and public place within the county after ten days' notice by hand bills set up in five public places in the precinct in which the property is seized; the treasurer shall receive in addition to the cost of advertisement the following fees under this section: Levy, \$4.00; setting up notices, \$1.00; crying sales, \$1.00; reporting same, \$1.00; and five percent commission on proceeds of sale.

516.

The intention of this subtitle is to facilitate and expedite the collection of taxes in Harford County, and thereby generally promote the business of the County Commissioners' office in said