

Which Taxes are Delinquent

FOR the purpose of requiring that the County Treasurer publish a notice of tax sale of property on which town taxes in Kent County are in arrears, under the same conditions which apply to delinquent county taxes.

BY repealing and reenacting, with amendments,

The Public Local Laws of Kent County
Section 210
Article 15 - Public Local Laws of Maryland
(1968 Edition and 1975 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Code of Public Local Laws of Maryland be repealed, amended, or enacted to read as follows:

Article 15 - Kent County

210.

On the first day of October in each year county taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid, at the rate of one-half of [one per cent] 1 PERCENT for each month or fraction thereof. On or before the twenty-fifth day of April in each year the County Treasurer shall mail or deliver to each delinquent taxpayer an account of his assessment and the taxes and interest due thereon with notice that interest is due thereon with a notice and warning to said delinquent thereto attached, that unless payment be made in full within thirty days from the mailing or delivery of said notice that same may be collected by due process of law; and between the first day of July and the thirty-first day of July of each year the County Treasurer shall cause to be published a notice of tax sale as provided in Article 81 of the Annotated Code, subtitle "Tax Sales", INCLUDING A NOTICE OF TAX SALE OF ALL PROPERTY ON WHICH TOWN TAXES IN KENT COUNTY HAVE NOT BEEN PAID AND WHICH ARE IN ARREARS AS PROVIDED IN THE CHARTER OF THE TOWN; and if on the first day of September next the said taxes, interest and costs are unpaid he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the names of the persons assessed, with a brief description of the property, the district of its location and such other description as the County Treasurer in his discretion may deem necessary to render the same possible of identification, together with the amount of the taxes due and in arrears thereon, including all taxes on personalty due by the owner of said real estate, with interest, cost and expenses accrued and to accrue, and thereafter the Treasurer shall proceed to sell the property as provided in said subtitle "Tax Sales."