

At least thirty days before any property is first advertised for sale under the provisions of the following sections, the collector shall cause to be mailed to the person who last appears as owner thereof on the collector's tax roll, at the last address shown on said roll, a statement giving the name of said person, and the amounts of taxes due. On the statement there shall also appear the following notice:

.....
"Date"

"This Is a Final Bill and Legal Notice to the Person
Whose Name Appears on This Notice."

"According to Collector's tax roll you are the owner of the property appearing on this notice. Some of the taxes listed are in arrears. Notice is hereby given you that unless all taxes in arrears are paid within thirty days from the above date, the Collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and penalties must be added to the total at the time of payment."

In [Baltimore City and] Baltimore and Cecil counties the above statement and notice shall also be posted by the collector at least thirty (30) days before the property is first advertised, in a conspicuous place on the property to be sold.

Failure of the collector to mail the statement and notice to the last address of the person last assessed for the property, as the same appears on the collector's tax roll, or in [Baltimore City and] Baltimore and Cecil counties to post such statement and notice on such property, or to include any taxes in the said statement and notice, shall not invalidate or otherwise affect any tax, except such as are required to be but have not been certified as provided in § 73, or any sale made hereunder to enforce payment of taxes, nor prevent nor stay any proceedings under this subtitle, nor affect the title of any purchaser.

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(g) The following expenses relating to the sale shall be allowed, all of which shall be liens on the property to be sold:

(i) The expense of publication of all notices.

(ii) The cost of the county or city surveyor's description and plat, if necessary.

(iii) A fee to the attorney representing the county treasurer for services, not exceeding fifteen