

If for any reason, payment of taxes levied is not enforced by the sale of the property at the time and in the manner provided for in sections 36-4 - 36-20, then [and in that event the Treasurer or Collector shall have authority at any time thereafter to enforce the payment thereof] within [four] 4 years after [said] THE taxes become due and payable, [by sale of] THE TREASURER OR COLLECTOR MAY ENFORCE PAYMENT BY SELLING the property in the manner prescribed in Sections 36-4 - 36-20. (1957 Code, sec. 714. 1945, ch. 368, sec. 805N.)

36-17. Same; powers of municipal tax collectors.

If [for any reason,] payment of taxes levied is not enforced by the sale of the property by the [said] Treasurer or Collector [as herein provided], then [and in that event] the person charged with the collection of taxes of any municipal corporation in [Washington] THE County[, Maryland, is hereby authorized and empowered to] MAY enforce the payment of taxes, interest and costs due the [said] municipal corporation, by advertisement and sale in the manner set forth in Sections 36-5 - 36-16, inclusive, of this subtitle [and said]. THE proceedings shall be acted upon by the Court in the manner prescribed by [said] THOSE sections, and distribution of the taxes [so] THAT ARE collected shall be made in accordance with the provisions of Section 36-11. (1957 Code, sec. 715. 1945, ch. 368, sec. 805-O.)

36-18. Same; additional powers.

In addition to the remedies [herein] provided for the collection of taxes, the County Treasurer or Collector of taxes of any municipal corporation [shall have the right to] MAY bring an action or actions at law for the collection of any delinquent taxes. (1957 Code, sec. 716. 1945, ch. 368, sec. 805P.)

36-19. Same; "tax" defined.

As used in Sections 36-3 - 36-18, [inclusive,] of this subtitle [the word] "tax" [shall mean] MEANS any tax, charge or assessment of any kind [whatsoever,] due to the State [of Maryland], Washington County, or any municipal corporation in [said] THE County, which by provision of law, regulation, resolution, or ordinance, is a lien against the real property on which it is levied and/or assessed. (1957 Code, sec. 717. 1945, ch. 368, sec. 805Q.)

36-19A. Collection of taxes by banks and others.

(a) Authorization of Treasurer; bond. The County Commissioners [of Washington County] may authorize the County Treasurer to arrange with commercial banks and savings and loan associations to collect State and County real estate and personal property taxes on behalf of the Treasurer. The County Commissioners may require that a responsible official of a commercial bank or a savings and loan association, which arranges to collect taxes under this section, give bond in amount and form [as] provided by the County Commissioners.