

(2). IN QUEEN ANNE'S COUNTY, WHEN ANY TAX SALE MADE PRIOR TO JULY 1, 1985 HAS BEEN FINALLY RATIFIED, THEN NO COURT OF EQUITY OR LAW IN THIS STATE SHALL ON AND AFTER JULY 1, 1987, ENTERTAIN ANY PROCEEDINGS TO SET ASIDE OR MODIFY ANY TITLE TO ANY INTEREST OBTAINED IN SUCH SALE.

[123.

The provisions of this subtitle shall not be applicable in Queen Anne's County, in which county tax sales shall be conducted according to the procedures provided in the local laws of said county.]

#### Article 18 - Queen Anne's County

2-401.

The said County Treasurer is required to enforce payment of taxes by sale [as hereinafter provided,] of all property upon which taxes are in arrears, as soon as he is empowered to do so; and at the expiration of his term of or upon his retirement from office he is directed and required to forthwith surrender and deliver to his successor all books, papers and accounts whatsoever pertaining to said office and all funds including all cash in his hands and on deposit as Treasurer, whether from taxes, proceeds of sale of property of delinquent taxpayers, or from any other source; and in all cases where a Treasurer has taken steps for the enforcement of the payment of said taxes, and shall 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 he is hereby clothed with all the power and authority in law had by the deceased treasurer during his term of office for that purpose.

2-502.

Between the fifteenth day of February and the first day of March in each year the County Treasurer shall cause to be published once in each of two successive weeks as an advertisement in a newspaper of general circulation in said County a list of all delinquents, together with the amount of taxes for which they are respectively in arrears, with a notice of warning to such delinquents thereto appended that unless payment be made in full of said taxes, together with all interest and costs accrued thereon to the date of payment, on or before the tenth day of April next, the same will be collected by process of law; he shall deliver or mail to each of such delinquents at the address shown upon the County assessment ledgers between the fifteenth day of March and the first day of April, in each year, an account of his taxes which are in arrears with a notice of warning to such delinquent thereto appended that, unless payment be made in full of said taxes, together with