

ACCURACY THE FOLLOWING:

(I) A DESCRIPTION OF THE PROPERTY BY GIVING THE STREET NUMBER OF THE IMPROVEMENT AND THE FRONTAGE AND DEPTH OF THE LOT, AS THE PROPERTY APPEARS ON THE COLLECTOR'S TAX ROLL;

(II) THE NAME OF THE PERSON WHO LAST APPEARS ON THE COLLECTOR'S TAX ROLL AS THE OWNER OF THE PROPERTY;

(III) THE AMOUNT OF ALL TAXES DUE AND UNPAID ON THE PROPERTY;

(IV) IF THE PROPERTY IS UNIMPROVED, OR HAS NO STREET NUMBER, THE NOTICE SHALL DESCRIBE THE PROPERTY AS IT IS DESCRIBED ON THE COLLECTOR'S TAX ROLL, AND NO UNIMPROVED PROPERTY, OR PROPERTY HAVING NO STREET NUMBER, NEED BE DESCRIBED BY METES AND BOUNDS. IF NECESSARY TO DESCRIBE THE PROPERTY, THE COLLECTOR SHALL OBTAIN A DESCRIPTION AND PLAT OF THE PROPERTY FROM THE COUNTY OR MUNICIPAL CORPORATION SURVEYOR, FOR WHICH THE SUM OF \$7.50 SHALL BE ADDED TO THE TOTAL CHARGES DUE ON THE PROPERTY. IF IT IS NECESSARY TO PROCURE A DESCRIPTION FROM THE COUNTY OR MUNICIPAL CORPORATION SURVEYOR, THE DESCRIPTION SHALL BE KEPT IN THE RECORDS OF THE COLLECTOR'S OFFICE AND THE PUBLISHED NOTICE OF SALE SHALL CONTAIN A STATEMENT TO THE EFFECT THAT A DETAILED DESCRIPTION OF THE PROPERTY TO BE SOLD, AS PREPARED BY THE COUNTY OR MUNICIPAL CORPORATION SURVEYOR, IS ON FILE AT THE COLLECTOR'S OFFICE AND MAY BE EXAMINED BY ANYONE INTERESTED IN THE DESCRIPTION; AND

(V) THE ASSESSMENT OF THE PROPERTY AS DETERMINED BY LAST ASSESSMENT.

(2) FAILURE OF THE COLLECTOR TO INCLUDE ANY TAXES IN THE PUBLISHED NOTICE OF SALE DOES NOT AFFECT THE VALIDITY OR COLLECTIBILITY OF THE TAXES, EXCEPT AS REQUIRED TO BE BUT HAVE NOT BEEN CERTIFIED AS PROVIDED IN § 14-810 OF THIS SUBTITLE, OR THE VALIDITY OF ANY SALE MADE HEREUNDER TO ENFORCE THE PAYMENT OF TAXES, NOR PREVENT NOR STAY PROCEEDINGS UNDER THIS SUBTITLE NOR AFFECT THE TITLE OF ANY PURCHASER.

(E) EXPENSES OF SALES.

THE FOLLOWING EXPENSES RELATING TO THE SALE SHALL BE ALLOWED, ALL OF WHICH ARE LIENS ON THE PROPERTY TO BE SOLD:

(1) THE EXPENSE OF PUBLICATION OF ALL NOTICES;

(2) THE COST OF THE COUNTY OR MUNICIPAL CORPORATION SURVEYOR'S DESCRIPTION AND PLAT, IF NECESSARY;

(3) A FEE TO THE ATTORNEY REPRESENTING THE COUNTY TREASURER FOR SERVICES, THAT DOES NOT EXCEED \$15 FOR EACH PROPERTY; EXCEPT THAT IN ANY COUNTY THAT HAS A PAID FULL-TIME SOLICITOR, COUNSEL OR ATTORNEY, THE FEE SHALL BE COLLECTED AND PAID INTO THE GENERAL FUNDS OF THE COUNTY;