

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 2-105--2-122, then within 4 years after the taxes become due and payable, the Treasurer or Collector may enforce payment by selling the property in the manner prescribed in Sections 2-105--2-122.]

[2-118.

If payment of taxes levied is not enforced by the sale of the property by the Treasurer or Collector, then the person charged with the collection of taxes of any municipal corporation in the County may enforce the payment of taxes, interest and costs due the municipal corporation, by advertisement and sale in the manner set forth in Sections 2-106--2-117, inclusive, of this title. The proceedings shall be acted upon by the Court in the manner prescribed by those section, and distribution of the taxes that are collected shall be made in accordance with the provisions of Section 2-112.]

[2-119.

In addition to the remedies provided for the collection of taxes, the County Treasurer or Collector of taxes of any municipal corporation may bring an action or actions at law for the collection of any delinquent taxes.]

[2-120.

As used in Sections 2-104--2-119, of this title "tax" means any tax, charge or assessment of any kind due to the State, Washington County, or any municipal corporation in 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.]

[2-121.] 2-105.

(a) The County Commissioners 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 provided by the County Commissioners.

(b) Arrangements with commercial banks and savings and loan associations to collect taxes under this section shall be subject to any additional conditions and restrictions which the County Treasurer considers appropriate, including accounting, issuance of receipts, remittance, and commissions.