LAWS OF MARYLAND

clarifying language; and generally relating to tax sales in Frederick County.

BY repealing

The Public Local Laws of Frederick County Section 2-7-117 Article 11 - Public Local Laws of Maryland (1979 Edition and October, 1987 Supplement, as amended)

BY repealing and reenacting, with amendments,

The Public Local Laws of Frederick County Section 2-7-103(a) and (b) Article 11 - Public Local Laws of Maryland (1979 Edition and October, 1987 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 11 - Frederick County

2-7-103.

- (a) (1) On or before [the first day of August in] MARCH 1 each year the county treasurer shall make an alphabetical list by election districts in their numerical order[,] of taxes due July first of the preceding year and now in arrears[, which]. THE list shall contain [the]:
- (I) THE names of the persons or [body corporate] CORPORATIONS assessed with property upon which taxes are due and in arrears, [a]
- (II) A brief description of the property, certain of identification, and [the]
- (III) THE amount of the tax levied and in arrears, with the interests and costs accrued, and to accrue thereon, to the day of sale. [He]
- (2) THE COUNTY TREASURER shall notify [such] THE person OR CORPORATION by mail that if [such] THE tax is not paid on or before the NEXT second Monday in [November next ensuing] MAY, together with the interest accrued thereon and the proportional costs of notice and fees, [he] THE COUNTY TREASURER will proceed at 10:00 a.m. on the second Monday in [November] MAY, at the public place in the county designated in the notice, to offer each of such parcels of land and premises for sale to the highest bidder for cash[, which]