

Article 8 - Public Local Laws of Maryland  
(1970 Edition and January, 1987 Supplement, as amended  
by Chapter 227 of the Acts of the General Assembly of 1988)

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

Article 8 - Cecil County

9-13.

(a) On and after the first day of October in each and every year taxes shall be deemed in arrears, and upon all taxes remaining unpaid after that date interest shall be charged and collected from the said first day of October until said taxes are paid, and immediately after the first day of October the treasurer shall cause notice to be given to each delinquent, showing the amount of his assessment, the taxes due thereon, and the charges that have been added, and warning said delinquent that unless settlement in full be made before the first day of April ensuing, the property so assessed and taxes will be levied on, advertised and sold according to the provisions of the Annotated Code of Maryland.

(b) He shall also, immediately after the levy is made, make out the bill of each taxpayer and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. Immediately upon the first day of April in each and every year, the treasurer shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, real and personal, and such references to conveyances or other description as will, in the case of real estate, render the same certain of identification, and the amount of the tax levied and in arrears, with the interest and costs accrued, and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the [second] FIRST Monday in [August] JUNE next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at [10 o'clock] 10:00 A.M. on [said second] THE FIRST Monday in [August] JUNE, at the courthouse in said county, to offer each and every said parcels of land and personal property, as the case may be, for sale to the highest bidder for cash, which said list and notice shall be published four times, once a week for four successive weeks prior to the [second] FIRST Monday in [August] JUNE in one or more newspapers having a general circulation in said county[, and on said second]. ON THE FIRST Monday in [August] JUNE the treasurer shall, at the hour and places named in said advertisement, proceed to sell any and