

Cecil County and 25% in Carroll County before remittance is made to the agency for which collection is made. From the amount deducted, all expenses properly chargeable to making the collection, other than the expenses of sale provided for by § 14-813 of this subtitle, shall be paid, and the balance shall be paid into the general funds of Cecil County and Carroll County as appropriate.

Article 8 - Cecil County

34-13.

A. On and after October 1 of each year taxes shall be deemed in arrears. Interest shall be charged and collected from October 1 until the taxes are paid. Immediately after [October 1] DECEMBER 1, the Treasurer shall [give] SEND notice [to each delinquent] OF ALL UNPAID ACCOUNTS, showing the amount of the assessment, the taxes due, and the charges that have been added. The notice shall warn the delinquent that unless settlement in full is made before the next March 1, the property so assessed will be advertised and sold according to the provisions of this section and part III of Title 14, Subtitle 8 of the Tax - Property Article of the Annotated Code of Maryland.

B. Immediately after the levy is made, the Treasurer shall make out the bill of each taxpayer and [upon application] shall forward the bill by mail or otherwise to the person, or the person's agent, to whom taxes have been assessed. On March 1 of each year, the Treasurer shall make an alphabetical list by election districts, in their numerical order, of taxes due and in arrears. The list shall contain the name of each person or body corporate assessed with property on which taxes are due and in arrears, a brief description of the property, real and personal, and references to conveyances or another description that identifies real property, and the amount of the tax levied and in arrears, with the interest and costs that will accrue through the day of sale. A notice shall be attached to the list stating that if the taxes are not paid on or before the first Monday in June, together with the interest accrued and the proportional cost of advertising and fees, the Treasurer will proceed at 10:00 a.m. on the first Monday in June, at the courthouse in the county, to offer each parcel of land or the personal property for sale to the highest bidder for cash. The list and notice shall be published 4 times, once a week for 4 successive weeks prior to the first Monday in June in 1 or more newspapers having a general circulation in the county. On the first Monday in June, the Treasurer shall, at the hour and places named in the advertisement, proceed to sell the parcels of land and the personal property, beginning with the first on the list, and so on in order. The sale shall continue each secular day, legal holidays excepted, from 10:00 a.m. until 4:30 p.m. until each property has been offered. If the Treasurer, by reason of illness or other disability, is unable to conduct the sale, then a deputy appointed by the treasurer shall conduct the sale and make the affidavit to the report of sales as provided for by law.

C. Provided, however, that on or before the 30th day of September in each year, the Treasurer shall accept one-third (1/3) of the taxes due by each of said taxpayers. On or before the first day of April, each year, the Treasurer shall accept the second one-third (1/3) of taxes due by each of said taxpayers. On or before the scheduled sale of the property, the Treasurer shall accept the remaining one-third (1/3) of taxes due by each of said taxpayers.