

XLIII. AND BE IT ENACTED, That the commissioners of the respective counties, and of the city of Baltimore, shall cause all leasehold and other temporary estates within the said counties, and within the city of Baltimore, to be assessed and valued agreeably to the directions of this act, and as soon as the same shall be completed, the former valuation thereof shall cease.

C. H. A. P. LXXXIX. Leasehold estates to be assessed, &c.

XLIV. AND BE IT ENACTED, That the act passed at November session, seventeen hundred and ninety-two, entitled, An act for the valuation of real and personal property within this state, (a) except the twelfth, thirteenth, fourteenth and fifteenth sections of said act, an act passed at November session, seventeen hundred and ninety-three, (b) entitled, An act to explain an act, entitled, An act for the valuation of real and personal property within this state, passed at November session, seventeen hundred and ninety-two, an act, (c) entitled, A supplement to an act for the valuation of real and personal property within this state, and an act (d) directing returns to be made to commissioners of the tax in the several counties of this state, be and the same are hereby repealed.

Several acts repealed.

(a) Chapter 71. (b) Chapter 61. (c) 1794, ch. 51. (d) 1795, ch. 85.

C H A P. XC.

An ACT for the more effectual collection of the county charges in the several counties of this state. Lib. JG. No. 2. fol. 733.

Passed 20th of Jan. 1798.

BE IT ENACTED, by the General Assembly of Maryland, That in all cases hereafter, where any lands in any county of this state may become charged for the payment of county taxes, and the collector of such county can find no personal property in the said county liable for, or chargeable with, the payment of the same, the said collector shall and he is hereby directed and required to return to the commissioners of the tax for the said county, at their annual or adjourned meeting or meetings, or at such other time or times as the commissioners, or a majority of them, shall require or direct, a list of such tract or tracts of land, lot or lots of land, and the amount of the taxes thereon respectively due, together with the name or names of the person or persons respectively chargeable with the payment of the same.

A list of certain lands to be returned, &c.

II. AND BE IT ENACTED, That if the collector of any county shall omit or neglect to return a list as aforesaid, upon being thereto directed in writing by the commissioners of the tax of such county, or a majority of them, he shall forfeit and pay a sum not exceeding one hundred dollars, to be deducted out of the commission arising to such collector from the collection of such county, and to be applied to the use of said county, in such manner as the justices of the levy court, or a majority of them, shall direct.

Penalty for neglect, &c.

III. AND BE IT ENACTED, That it shall and may be lawful for the commissioners of the tax of such county, or a majority of them, and they are hereby directed and required, to cause advertisements, expressing the name or names of such tract or tracts, or the number or numbers of such lot or lots of land, and the amount of the taxes thereon respectively due, together with the name or names of the person or persons respectively chargeable for the same, to be inserted at least once per week for and during four weeks in some one of the Baltimore papers, and in the paper that may be most convenient to said county, notifying, that unless the county charges due on the lands as aforesaid shall be paid to the collector of said county within the space of thirty days after the publication of the notice aforesaid is completed, the land, so charged as aforesaid, or such part thereof as may be necessary to raise the sum due thereon, shall be sold to the highest bidder for the payment of the same.

Commissioners to advertise, &c.

IV. AND BE IT ENACTED, That in all cases where the county charges of any county as aforesaid shall not be paid by the day or time mentioned in such advertisements, it shall and may be lawful for the commissioners of the tax of such county, or a majority of them, and they are hereby authorized and required, to direct the collector of such county, after twenty days previous notice at the courthouse door, and at the most public places in such county, to sell to the highest bidder such tract or tracts of land, or such lot or lots of ground, or such part or parcels thereof as may be sufficient to discharge the taxes thereon due, and the same when sold to transfer, by deed of bargain and sale, to the purchaser thereof; provided, that nothing herein contained shall be construed to authorize or empower the collector of such county to sell more of any tract or tracts of land than may prove sufficient to discharge the taxes and legal charges thereon due; and provided also, that nothing herein contained shall be construed to authorize or empower the collector of such county to sell more of any lot of ground in any town or city in such county than may be sufficient to discharge the taxes and legal charges thereon due, unless the commissioners of the tax of such county, or a majority of them, shall be of opinion that such lot will not admit of division without material injury to the owner there-

And direct the collector to sell, &c.