

II. BE IT ENACTED, *by the General Assembly of Maryland*, That the commissioners of the tax of Allegany county be and they are hereby authorized and required to apportion the expence of advertizing the tracts and lots of land aforesaid between the respective tracts or lots so advertized, agreeably to the sum due for taxes on each tract or lot; and the said commissioners shall make out, and deliver to the collector, a list, expressing the sum due on each tract or lot for advertizing as aforesaid, and the same shall be considered as part of the legal charges on said tract or lot, and shall be received and collected by the collector as part of the legal charges on said tract or lot, and paid to said commissioners, or their order.

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LXXIV.  
Expence to be apportioned, &c.

III. AND BE IT ENACTED, That where several tracts, lots or parcels of land, in the said county, whereon arrearages of taxes are due, belong and are charged upon the assessment lists to the same person or persons, in that case it shall not be lawful for the said commissioners to order a sale of more of the said tracts, lots or parcels of land, than will be sufficient to discharge the whole amount of taxes due from such person or persons, together with the commission and legal charges arising thereon, any thing in the act to which this is a supplement to the contrary notwithstanding, but in such case the said commissioners may order and direct the collector to sell as aforesaid any one or more of such tracts, lots or parcels of land, or such part thereof as may be necessary to pay the whole amount of taxes, commission and charges, due from such person or persons as aforesaid.

Part only to be sold, &c.

IV. AND BE IT ENACTED, That if the commissioners of the tax of said county, or a majority of them, shall be of opinion that any tract, lot or parcel of land, will not admit of division without material injury to the owner or owners thereof, the commissioners aforesaid, or a majority of them, be and they are hereby authorized and required to authorize and direct the collector to sell the whole of said tract, lot or parcel of land, an entry of which authority to the collector shall be made upon the minutes of the proceedings of the commissioners.

In certain cases the whole may be sold, &c.

V. AND BE IT ENACTED, That the collector shall, within two weeks after making any sale of real property for the purposes aforesaid, make return to the clerk of the commissioners of all his proceedings in relation thereto, under his hand and seal; and that where, from the sale of any tract or lot of ground agreeably to the provisions of this act, the collector shall receive more money than may be sufficient to satisfy the taxes and legal charges thereon due, the collector shall, within two weeks after such sale, deposit, for safe keeping, such overplus of money, after all necessary charges deducted, in the hands of the clerk of the county; and the money lodged in the hands of the clerk, in pursuance of this act, shall be safely kept by him, and paid to the person or persons entitled to receive the same upon demand, or may be drawn by the commissioners of the tax of the county to satisfy other arrearages of taxes, in case any should again accrue from the same person whilst the said money shall remain in the hand of the clerk as aforesaid.

Collector to make return, &c.

VI. AND BE IT ENACTED, That where any whole tract or lot of land shall be sold by order of the commissioners of the tax of said county, under the provisions of this act, upon the owner or owners, his, her or their legal representatives, paying or tendering payment to the purchaser or purchasers, his, her or their heirs or assigns, the purchase money, with an interest of ten *per cent. per annum* thereon, and all other legal charges, within one year from the time of such purchase, that then the purchaser or purchasers thereof, his, her or their heirs or assigns, shall reconvey to the original owner the tract or tracts, lot or lots of land, so sold and purchased as aforesaid.

Purchasers to reconvey, &c.

VII. AND BE IT ENACTED, That where the collector shall expose to public sale any tract or tracts, lot or lots of land, as aforesaid, for which there is no bidder or bidders, the collector shall return to the commissioners of the tax, at their next meeting thereafter, a list of such tract or tracts, lot or lots of land, so unsold as aforesaid, 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; and the said commissioners, or a majority of them, are hereby authorized and required to make out, and deliver to the next collector, a copy of the list of tracts or lots of land returned unsold as aforesaid, and direct him, after thirty days notice at the court-house door, and other public places in said county, the lot or lots, tract or tracts of land, in such list mentioned, to sell in the same manner, and under the same regulations, as the former collector was directed.

If no bidders, list to be returned, &c.

VIII. AND BE IT ENACTED, That this act, together with the act to which this is a supplement, be and they are hereby continued for and during the term of three years, and until the end of the next session of assembly which shall happen thereafter.

Duration.