

from sale, when the total taxes on the same, including interest and penalties, amount to less than \$15.00 in any one year.

76. NOTICE OF SALE. At least thirty days before any property is first advertised for sale under the provisions of the following Sections, the Collector shall cause to be mailed to the person who last appears as owner thereof on the Collector's tax roll, at the last address shown on said tax roll, a statement giving the name of said person, and the amounts of taxes due. On the statement there shall also appear the following notice:

"Date.....

"THIS IS A FINAL BILL AND LEGAL NOTICE TO THE PERSON  
WHOSE NAME APPEARS ON THIS NOTICE.

"According to Collector's tax roll you are the owner of the property appearing on this notice. Some of the taxes listed are in arrears. Notice is hereby given you that unless all taxes in arrears are paid within thirty days from the above date, the Collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and penalties must be added to the total at the time of payment."

In Baltimore City and Baltimore County the above statement and notice shall also be posted by the Collector at least thirty (30) days before the property is first advertised, in a conspicuous place on the property to be sold.

Failure of the Collector to mail the statement and notice to the last address of the person last assessed for the property, as the same appears on the Collector's tax roll, or in Baltimore City and Baltimore County to post such statement and notice on such property, or to include any taxes in the said statement and notice, shall not invalidate or otherwise affect any tax, except such as are required to be but have not been certified as provided in Section 74, or any sale made hereunder to enforce payment of taxes, nor prevent nor stay any proceedings under this sub-title, nor affect the title of any purchaser.

77. NOTICE BY ADVERTISING. EXPENSES OF SALE A LIEN ON PROPERTY. At any time after the expiration of thirty days from the mailing of the statement and notice, the Collector shall cause to be published, four times, once a week for four successive weeks in one or more newspapers having a general circulation in the county in which the property is located, a notice that the property will, on a day and at the place named in such notice, be sold at public auction; provided that in Prince George's County such notice shall be published in three newspapers at a price of One Dollar and Thirty Cents (\$1.30) per item for each newspaper. Such notice shall contain with substantial accuracy the following: