

CHAPTER 420.

(Senate Bill 446)

AN ACT to repeal and re-enact, with amendments, sub-section (5) of Section 77 and Sections 83 and 90G of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Tax Sales", relating to notices and costs in connection with tax sales in Garrett County.

SECTION 1. *Beit enacted by the General Assembly of Maryland,* That sub-section (5) of Section 77 and Sections 83 and 90G of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Tax Sales", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

(5) The assessed value of the property as determined by last assessment. Failure of the Collector to include any taxes in the published notice of sale shall in no way affect the validity or collectibility of the said taxes, except such as are required to be but have not been certified as provided in Section 74, or the validity of any sale made hereunder to enforce the payment of taxes, nor prevent nor stay proceedings under this sub-title nor affect the title of any purchaser.

The expense of publication of all notices relating to the sale, the cost of the County or City Surveyor's description and plat, if necessary, or, in Garrett County, the Attorney's fees for services as herein provided, the auctioneer's fee for making the sale, which said auctioneer's fee in no case shall exceed Two Dollars for each property sold; and in Baltimore County where provision has been hereinbefore made for the posting of the premises to be sold, there shall be allowed a sum not in excess of \$7.50 for said service, and the expenses of conducting the sale shall be liens on the property to be sold.

In Garrett County, in lieu of the above provisions, numbers 1 to 4 inclusive, relative to the form of advertisement, said notice or advertisement shall contain a statement giving the year or years for which the taxes are due and the amount of the same, to whom the property is assessed, the district where located, the quantity of land offered for sale, the name or number of the tract or lot of land, if it bear a name or number, and is so assessed, and if there be record evidence thereof in Garrett County, a reference to the record liber and folio where the deed or conveyance for same is recorded, the name of the grantor and the date of the deed or conveyance, or such other description as