

county are or may become charged for the payment of county taxes, and the collector of the tax for said county can find no personal property in said county liable for, or chargeable with the payment of the same, the said collector shall, and is hereby directed and required, to return to the commissioners for Allegany county, at their annual meeting, in the month of February, or at any adjourned, stated or other meeting, which said commissioners, or a majority of them, may order to be held for the purpose, previous to the first day of March, annually, a list or statement of all such lands, (designating each tract or parcel by its name, and each lot by its number,) and the amount of the tax thereon respectively due, together with the name or names of the owner or owners thereof, or the person or persons, corporation or corporations, respectively, chargeable with the payment of the same.

CHAP. 234.

With amount
of tax thereon

SEC. 2. *And be it enacted*, That after the return of said list or statement, the said commissioners, or a majority of them, shall thereupon, by an order to be passed at the same meeting to which such return is made, cause the said collector to have inserted in one or more newspapers, published in the town of Cumberland, and two other newspapers, one published in the city of Baltimore, in this State, and the other in the city of Washington, in the District of Columbia, at least once a week, for four successive weeks, previous to the first day of June, in each year, an advertisement, embracing the contents of the list or statement so returned, with the addition thereto of the number of acres supposed to be contained in each tract, lot or parcel of land, and giving notice that, unless the county taxes, together with the cost of advertising, respectively, due on said lands, shall be paid to the said collector or to his agent, (to be herein named,) in the city of Baltimore, on or before the first day of June, next ensuing, the said lands, or such parts or parcels thereof, as the said collector may adjudge sufficient for the payment of the taxes and costs due thereon, will be sold at public auction, to the highest bidder, for the payment of the same.

Notice to be
given

SEC. 3. *And be it enacted*, That at the first, or any other meeting, which the said commissioners, or a majority of them, may order to be held for the purpose, after the first day of June in every year, it shall be the duty of the said collector, and he is hereby directed and required, to make out and submit to the said commissioners a statement or an account of all momes received, if any, by him or his agents in payment of the taxes and costs, respectively, due

Collector to re-
port amount of
money received