

property; and for making return of property to the County Commissioners under this section the Treasurer shall receive as compensation for such services the sum of three hundred dollars per annum. Extra compensation.

SEC. 26. *And be it enacted*, That when land or personal property is in the hands of a trustee or trustees, or executor, for sale or otherwise, whether by virtue of a decree of court, under a deed of trust or under the provisions of a will, and the taxes thereon are in arrears under the provisions of this Act, the said Treasurer may enforce the payment of such taxes in the same manner as if such land and personal property were not in the hands of a trustee, trustees or executors. Property in hands of trustees, executor, etc.

SEC. 27. *And be it enacted*, That whenever land shall be sold by the Treasurer, the owner thereof, prior to the sale, may redeem the same by paying into the Circuit Court for Talbot County, to be paid to the purchaser of said land within the period of twelve months from date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen per cent. per annum from the date of sale, and the cost of the Treasurer's deed to the purchaser, if any such deed has been executed. Redemption of lands sold.

SEC. 28. *And be it enacted*, That the Treasurer shall issue, whenever requested, and upon the payment of a fee of fifty cents, a certified statement over his signature of all taxes assessed since the first day of January, 1902, that may be due and unpaid at the time of making said certificate, and any lien upon any certain real estate located in Talbot County, and of any tax sale affecting said piece of property since that date; and said certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of said certificate of any tax or assessment omitted therefrom and which may be a lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor of the person who owned the real estate at the time such tax was levied or at any time after such levy, and before the issue of said certificate; and said Treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate. Fee for issuing certified statement of taxes.

SEC. 29. *And be it enacted*, That the Treasurer shall receive as compensation for his services as Treasurer, and as clerk to the County Commissioners, an annual salary of eighteen hundred dollars, payable by Talbot County. Annual salary.