

WHEREAS, the procedure as to tax sales and the validity of the sales heretofore made in Allegany County since the effective date of Chapter 761 of the Acts of 1943 is of immediate interest and importance to many citizens of Allegany County as well as to the County Commissioners of Allegany County; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland, That nine new sections be added to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," sub-title "County Tax Collectors," to be known as Sections 122A, 122B, 122C, 122D, 122E, 122F, 122G, 122H and 122-I, to follow immediately after Section 122 of said Article 1 and to read as follows:*

*122A. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector shall levy upon any property of the delinquent; and, after giving twenty days' notice of the time and place of sale by advertisement in at least one newspaper in the county, and also by notice posted at the court-house door, shall, agreeably to said notice, either on the premises, or at the court-house door proceed to sell by public auction, the property so levied on, for cash to the highest bidder, retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon together with all the costs incurred in making the sale and paying the surplus, if there be any, to the owner thereof.*

*122B. The real estate of a delinquent taxpayer may be sold to pay state, county or city taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections.*

*122C. In all cases where lands held in fee simple or by lease have been sold according to law or shall be sold for payment of taxes in arrear, it shall be the duty of the collector of taxes to report the said sale, together with all proceedings had in relation thereto, to the Circuit Court for Allegany County; the court shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement published in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear by a certain day, in the said notice to be named, to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause or an insufficient cause be shown against the said ratification, the said sale shall, by order of said court be*