

from such delinquent with interest thereon, together with the cost incurred in making such sale and the advertisement thereof, which advertisement shall not exceed two dollars, or one dollar to each of the two papers advertising the same, and he shall pay the surplus, if any, to the owner of the property so sold; provided, however, that the levy therein provided for shall not be made before the first day of January following the year of the levy, and that the said advertisement of sale shall not be made before the first day of February in said year following the year of the levy, and the said Treasurer may in his discretion extend the time for such advertisement and sale until the first of June. When all delinquents shall be advertised, and in advertising real estate, it shall only be necessary to publish the name of the party to whom the property is assessed, the district in which it lies, the number of acres, the amount of taxes due, and a reference to the liber and folio in the land records where the muniments to title to such property is recorded if any such record of title appears.

25B. He shall keep and pay over, according to law or upon the order of the County Commissioners, the proceeds of all county taxes levied in said county and collected by him, and shall also keep and pay over to the State, according to law, all State taxes in said county collected by him, and he shall keep a full, particular and correct account of all moneys received by him and paid out, and of all matters relating to the duties of his office, together with all vouchers relating thereto, and he shall monthly present to the County Commissioners a true and faithful exhibit of all moneys received and disbursed by him and all cash on hand during the preceding month; the said report to the County Commissioners to be made not later than the second Tuesday of the month in which they are required to be made, and he shall deposit all the money collected by him in a National Bank, and shall pay out the same only upon orders from the County Commissioners by checks upon such bank, signed by himself and countersigned by the Clerk of the County Commissioners; the said money so deposited to be deposited in the name of the Treasurer of said county as Treasurer, and under no consideration to be deposited in his name alone. In case of the death or resignation of the County Treasurer, or if the office shall become vacant by any means during his term of office, the Governor of the State shall within twenty days thereafter appoint a County Treasurer for the unexpired term thus made vacant; he shall be subject to all the obligations and clothed with all the powers herein provided for County Treasurer, and shall take charge of and

Proceeds of
county taxes.
How
disposed of.

In case of
vacancy, the
Governor
shall appoint
treasurer.