

collect any taxes that may be in the hands of the late Treasurer uncollected, and for which the late Treasurer is responsible, and for such uncollected taxes shall give a separate bond, under such penalty as may be required by the County Commissioners. At the expiration of the term of office of any Treasurer appointed or elected under this Act, he shall deliver up the office to his successor, and all papers and books relative thereto, except the books containing taxes uncollected by him, and for which his bond is responsible, and he shall be allowed twelve months after the expiration of his term of office to make settlement and complete collection of all State and county taxes that may be in his hands uncollected to pay over to the parties entitled thereto the amount respectively due them.

Collection
of taxes.

Bond of
treasurer
liable, etc.

Lawful for
County
Commissioners
to purchase
property sold
for taxes.

25C. It shall be the duty of the Clerk of the County Commissioners, within thirty days after the completion of each annual levy, to deliver to the County Treasurer a full copy thereof, and the said Treasurer shall collect the same according to law, and pay over to parties entitled thereto the taxes collected respectively for them, and the bond of the said Treasurer shall be liable for all sums of money collected by him on account of State and county taxes as aforesaid until the same shall have been duly accounted for and paid over according to law. He shall be the collector of all State and county taxes that may be levied by the County Commissioners for St. Mary's County, and shall have power and authority to receive and collect said taxes, and to enforce payment thereof, and to convey title to any real or personal estate sold by him for the payment thereof, and when there be no bidder for properties offered for sale, it shall be lawful for the County Commissioners of said county to purchase said real estate and convey the same when sold by them by a good and sufficient deed. The sale of any real estate sold shall be reported to the Circuit Court for St. Mary's County for ratification, which court shall ratify the same, if no objection be offered to said ratification, after the publication of an order *nisi*, as required in sales made on the equity side of the Circuit Courts of Maryland, which order *nisi* shall be advertised, not separately; but all sales made at one time shall be included in one order *nisi*, and if not redeemed within the time prescribed by law, the Treasurer shall convey the same in fee simple to the purchaser or purchasers thereof. The order *nisi* shall not be published until within thirty days of the time of redemption provided by Article 81 of the Code of Public General Laws, so that the delinquent tax-payers may