

vided; and in all cases where a treasurer has taken steps for the enforcement of the payment of said taxes, and shall retire or die before the collection of said taxes, or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same; and is hereby clothed with all the power and authority in law had by the retiring treasurer during his term of office for that purpose.

262K. The County Commissioners' of Harford County shall annually levy such sums of money as they shall deem sufficient to pay the expenses which may be incurred during the succeeding year by the attendance of jurors, State witnesses, crier and bailiffs of the Circuit Court, together with any expenses of said Court which they may be required to pay, and it shall be the duty of the treasurer to pay said expenses to the individual entitled to receive the same whenever the amount so payable shall be duly certified to him by said Court, and upon his failure to pay any such sum when so certified to the person entitled to receive the same, the said Treasurer shall forfeit and pay to every such person for every such failure the sum of one dollar, to be recovered as other small sums are recovered, before a justice of the peace, together with the cost of suit; the said Court shall not issue to the individual entitled to receive any of the expense aforesaid, except witnesses, any evidence that such sums are due, but the same shall be certified directly to said treasurer, and the said treasurer, before paying the same shall deduct from the respective amounts due as aforesaid any sum or sums of money due and owing by the said individual to the said county for taxes or otherwise; but said treasurer shall pay no Court expenses save the *per diem* of jurors, State witnesses, crier and bailiffs, unless the bills for the same shall have been first submitted to and approved by the County Commissioners of Harford County, as provided in sections 66 to 69, inclusive, of said Article 13.

262L. On the first day of February in each year the treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrears, adding to each bill one dollar for costs and the cost of advertising same, and publish the same once in each of two successive weeks before the 23rd day of February, and if said taxes and costs are unpaid on that day he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification,