

ance, if any, shall be distributed to the person in whose name the assessment appeared, or to his heirs; and said auditor's report shall be ratified as other auditor's reports are ratified in a Court of Equity. Upon the final ratification of said auditor's report the said treasurer shall immediately pay over the amounts to the persons to whom audited; and in event of no heirs to whom any surplus may be distributed being found, after the expiration of one year from the date thereof, the amount shall be paid to the County Commissioners of St. Mary's County for almshouse expenses; and if no heirs shall establish their claims to said amount so received within a period of twelve years from the date of said treasurer's bond the said distribution shall be declared and considered as forfeited absolutely to the county; but if within said period any heirs shall establish by good and sufficient legal proof their claim to such distribution, the county shall refund the said amount with interest to the parties entitled to the same. Whenever it shall be necessary to enforce the payment of taxes by sale of personal property, the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property of the delinquent, and sell the same to satisfy and pay the taxes so due. And it shall be the duty of the sheriff upon receiving said tax bill and order to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice as he would proceed under an execution, and he shall be entitled to the same fees as if he were proceeding under an execution from a justice of the peace; and immediately after such sale he shall pay over to said treasurer said amount of sale, after deducting his fees, and any surplus which may remain after the payment of taxes, interests and costs shall be distributed to the delinquent, his heirs or to the County Commissioners as hereinbefore provided, and the said sheriff's bond shall be liable for all such tax bills placed in his hands by the treasurer, to the same extent and in the same manner that it is liable under execution issued to him.

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 said county treasurer a full copy thereof, together with a list of taxpayers and their assessment, and the said treasurer shall collect the same according to law and pay over to the county or the parties entitled thereto the said amount so collected. 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