

office address or by posting such notice on the premises to pay said taxes, interests and charges and commissions; after the expiration of said thirty days' notice he shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay said taxes, interest, charges, commissions and costs of sale, and for this purpose the Treasurer is hereby clothed with all the powers that were possessed by collectors of State and county taxes in Caroline County prior to the first day of January, 1892, under the Code of Public General Laws of the State of Maryland, and all local laws for said county in force on said date; and the said Treasurer shall make out and deliver to the County Commissioners between the 10th day and 20th day of June a list of all taxes unpaid on the 10th day of June and then in his hands for collection, showing the names of said delinquents and the amount of taxes owing by each, and which, if any, are insolvent, which list shall be published by the Commissioners in one or more newspapers published in said county between the tenth and twentieth day of July next after receiving the same, and the said Treasurer shall collect and deposit in bank all taxes unpaid on said first day of March on or before the first day of October of the same year and for the purpose of enforcing the foregoing provisions the County Commissioners of Caroline County are hereby authorized and empowered and directed to examine the books and papers in the office of the said Treasurer, including his bank and check books on the first day of November in each year to ascertain whether said taxes which were included on the first day of the preceding March have been collected; and the said Treasurer is hereby directed to deliver said books and said papers to the said Commissioners and to assist them in every way that they may require in making said examinations; and if said Commissioners, or a majority of them, shall find that all of said taxes, save those which are insolvent, have not been collected, they are hereby directed to immediately cause suit to be entered on said Treasurer's bond for the amount remaining uncollected, after having deducted therefrom the amount which is insolvent and uncollectible, and such suit shall be brought for the use of the County Commissioners of Caroline County, and any judgment entered against said Treasurer and his bond in said suit shall be immediately collected by said Commissioners as other judgments are now collected; and the amount so collected shall be immediately deposited by them in the bank used by the said Treasurer and to his account.

1892, ch. 211, sec. 68E.

121. All books, papers and documents belonging to the office of treasurer are the property of Caroline County, and at all times subject to examination by said County Commissioners, or any of them.*

1927, ch. 291.

122. For a period of five years from the erection thereof, every farm building in Caroline County shall be exempt from all county taxation

*Sec. 68F of ch. 611, 1904, repealed all laws inconsistent therewith.