

for his disbursements, which vouchers, after cancellation, shall be retained by said treasurer, but the statement shall be left with the commissioners and filed in their office. All books, accounts and papers belonging to the treasurer's office, shall be the property and records of Howard county, and at all times shall be subject to the examination of the County Commissioners and all other persons interested. All books, documents, and papers, goods and chattels, accounts and credits, money and deposits belonging to the treasurer's office or in his custody as treasurer, shall be delivered up and transferred by him to his successor in office, who shall receipt therefor; provided, that the tax levies placed in his hands for collection, or so much thereof which shall remain uncollected or unaccounted for by him and for which his bond is responsible, shall be retained by him.

1896, ch. 317, sec. 7. 1900, ch. 455, sec. 7. 1908, ch. 344 (p. 870).

99. It shall be the duty of the treasurer, as soon as the annual tax levy shall have been made and placed in his hands, to give notice thereof by advertisement in one newspaper published in Howard county, which notice shall state the time from which taxes bear interest, and shall warn all taxpayers of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes with which they are charged are paid on or before the first day of January then next ensuing. He shall also, immediately after the levy is made, make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. Immediately upon the first day of January, in each and every year, he shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, and such references to conveyances as will render the same certain of identification, and the amount of the tax levied and in arrears, with the interest and costs accrued, and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the second Monday in April next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at 10 o'clock A. M. on said second Monday in April, at the courthouse in said county, to offer each and every of said parcels of land for sale to the highest bidder for cash, which said list and notice shall be published in said county for four successive weeks prior to the second Monday in March, and on said second Monday in April the treasurer shall, at the hour and place named in said advertisement, proceed to sell any and all such pieces or parcels of land and premises, beginning with the first on said list, and so on in order, upon which taxes, interest, costs and fees shall not then have been paid, and shall continue such sales on each secular day, legal holidays excepted, from ten o'clock A. M. until three o'clock P. M. until every parcel shall have been offered; should the