

when they become due and payable; and immediately after the first day of January, the treasurer shall deliver to each delinquent who has not prior thereto received the same, an account of his assessment, and the taxes and interest due thereon, with a notice and warning to said delinquent thereto attached, that unless payment be made in full within thirty days from the delivery of such notice that the same will be collected by process of law; and said treasurer may at any time between the first day of January and the first day of April proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes with interest and costs thereon, according to the provisions of the Code of Public General Laws relating thereto, and all tax-bills unpaid on the first day of April in each year, shall be placed in the hands of the sheriff of the county, who shall forthwith proceed to seize, levy upon, advertise and sell the property of such delinquent, or so much thereof as is necessary to pay said taxes, interest, charges and cost of sale, and for this purpose the said sheriff is hereby clothed with all the powers possessed by collectors of taxes under the Code of Public General Laws; and the sheriff shall report and pay over to the treasurer before the first day of June in each year, all taxes collected by him; and the said treasurer shall make his final accounting with the State treasurer and with the county commissioners on or before the Tuesday after the first Monday in June of each year; and after being allowed for insolvencies close the tax account for the previous year.

In arrear. **Proceedings.** **Vacancy.** 87 D. Should the county commissioners for any reason be prevented from appointing a treasurer at their first regular meeting in April of each year, or if the person appointed decline to serve or fail to give the bonds hereinbefore required to be given, within twenty days after such appointment, or should any vacancy occur in said office they may appoint a treasurer at their first regular meeting in the next succeeding month, in the place of such treasurer first so appointed who may have declined or failed to have filed the required bonds, or to fill said vacancy for the remainder of the current year; all books, papers and documents belonging to the office of treasurer are the property of Kent county, and at all times subject to examination by said county commissioners, or any of them.

Repeal. 87 E. *And be it enacted*, That all acts or parts of acts inconsistent with this act are hereby repealed.

Effective. SEC. 2. *And be it enacted*, That this act shall take effect from the date of its passage.

Approved March 25, 1890.