

Proceed  
against delin-  
quents.

with a notice that unless settlement in full shall be made before the first day of April, they will proceed to levy on, advertise and sell his or her property, according to the provisions of the Code of Public General Laws; and the collectors shall so proceed against all delinquents on the first day of April, but if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrear and the cost of advertising and sale, as required by the Code of Public General Laws, then the collectors shall adopt a less expensive method of advertising and sale; provided, however, that at least three public notices of said sale shall be posted in the district in which the delinquent resides, or his or her property is located, at least ten days prior to the day of sale.

Close accounts

SECTION 70. The collectors shall close their accounts for both State and county taxes before the first day of May, in each year, and before receiving credits of commissions on State tax collected shall be required to exhibit to the clerk of the County Commissioners the State Treasurer's receipt in full for the same.

Put in suit.

SECTION 71. The bonds of collectors failing to comply with the provisions of the preceding section shall be put in suit by the commissioners at the first term of the Circuit Court for Cecil county succeeding the first day of May, unless said collectors shall show good and sufficient reason for a postponement of such action, but the postponement shall not be for a longer time than till the term of court next after that succeeding the first day of May; and on all sums that said collectors may be in arrear on the first day of May they shall be charged interest at the rate of six per cent. per annum from the first day of January of that year.

Subject to  
examination.

SECTION 72. All documents, books and papers belonging to the office of collector are hereby declared to be the property of Cecil county, and at all times shall be subject to the examination of the County Commissioners.

Levy by esti-  
mate.

SECTION 73. The County Commissioners shall, at the time of making the annual levy, levy a sufficient sum by estimate to cover the discount to taxpayers and commissions to collectors provided for in preceding sections.