

Cecil county, shall be drawn out only upon a check signed by the Treasurer and approved by the President of the Board of County Commissioners.

Notice.

SEC. 63. On the first day of January in each year taxes shall be deemed in arrear, and upon all taxes remaining unpaid after that time interest shall be charged and collected from the date when they shall have been due and payable; and immediately after the first day of January the Treasurer shall cause notice to be given to each delinquent showing the amount of his or her assessment, the taxes due thereon and the charges that have been added, and warning said delinquent, that, unless settlement in full be made before the first day of April ensuing, the property so assessed and taxed will be levied on, advertised and sold, according to the provisions of the Code of Public General Laws; 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 proceed to seize the property on which said taxes are due, and dispose of the same to pay said taxes and charges thereon, and all costs of sale; and for this purpose the said Sheriff is hereby clothed with all the powers possessed by Collectors of taxes under the provisions of the Code of Public General Laws; and the Sheriff shall report to the Treasurer, before the first day of June in each year, all collections made by him; provided, that if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrear, charges thereon, and the cost of advertising and sale as required by the Code of Public General Laws, then a less expensive method of advertising and sale shall be adopted; 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, not less than ten days prior to the sale; and the Treasurer shall

Collection.