

due on said tax bill ; and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said sheriff to such delinquent taxpayer, and the said sheriff's bond shall be liable for all such tax bills placed in his hands by such treasurer, to the same extent and in the same manner that it is liable for execution claims issued to him.

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25 c. It shall be the duty of the clerk of the County Commissioners within thirty days after the completion of each annual levy to deliver to the county treasurer a full copy thereof, and the said treasurer shall collect the same according to law, and pay over to the parties entitled thereto the taxes collected respectively for them. And the bond of the said treasurer shall be liable for all sums of money collected by him on account of State and county taxes as aforesaid, until the same shall have been duly accounted for and paid over according to law. He shall be the collector of all State and county taxes that may be levied by the County Commissioners for "St. Mary's county," and shall have power and authority to receive and collect said taxes and to enforce payment thereof, and to convey title to any real or personal estate sold by him for the payment thereof ; and when there be no bidders for property offered for sale, it shall be lawful for the County Commissioners of said county to purchase said real estate, and to convey the same when sold by them, by good and sufficient deed. The sale of any real estate sold shall be reported to the Circuit Court for St. Mary's county for ratification, which court shall ratify the same if no objection be offered to said ratification. After the publication of an order *nisi*, as required in sales made on the equity side of the Circuit Courts of Maryland, which order *nisi* shall be advertised not separately, but all sales made at one time shall be included in one *nisi*. And if not redeemed within the time prescribed by law, the treasurer shall convey the same in fee simple to the purchaser or purchasers thereof. The said treasurer shall receive county certificates of indebtedness from persons owing county taxes, to the amount of the taxes due by them respectively, provided the said certificates are payable out of the levy of the current year ; and he shall reserve out of the money so collected by him a sufficient sum to pay the amount levied in each current year for public schools, and shall pay the same over to the board

Deliver a copy
of levy to
county com-
missioners.

Reported to
Circuit Cour
for St. Mary'
county for
ratification.