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duty of said town clerk to enter alphabetically on a ledger the entire account of each taxpayer in one place, so that the whole may be seen and easily examined.

Books, documents, etc., transferred to his successor in office.

83. All books, documents, and papers, accounts, credits and deposits belonging to said town clerk's office or in the custody of said Council shall be delivered up and transferred by him to his successor in office when such successor is duly appointed and qualified ; provided, that the tax levies placed in said town clerk's hands for his collection, or so much thereof as may be uncollected or unaccounted for by him, and for which his bond is responsible, shall not be delivered or assigned over to his successor in office, and his rights, powers and duties as to collecting and reporting the same shall continue, and he shall collect and pay over the same as collected to the Mayor and Council by certificates of deposit, as provided for in this Act.

Money to be deposited in bank.

84. The said town clerk shall, at least once in each week, deposit in a national bank in Easton all taxes and moneys received or collected by him up to the date of such deposit to the credit of the Mayor and Council of Easton, and he shall receive from the national bank a certificate of deposit for each deposit to the credit of the Mayor and Council of Easton, which certificate he shall deliver to said Council at their next regular meeting, and for which said Council shall give to said town clerk a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the Mayor, countersigned by the town clerk, in payment of debts and accounts due by "The Mayor and Council of Easton," duly approved and passed by said Council and by them ordered to be paid.

Lien on property.

85. If taxes be due and owing upon real and personal property by any taxpayer, the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

Property to be advertised for sale for delinquent taxes.

86. Whenever it shall become necessary for said town clerk to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks, in one newspaper published in Talbot county and by notice set up at the court house door in Easton ; and any advertised notice of a sale under this Act shall be deemed sufficient if it contain