

CHAP. 468½

been first submitted to and approved by the County Commissioners of Harford county, as provided in Sections 66 to 69, inclusive, of said Article 13.

List of delinquent taxpayers to be made out, etc.

262L. On the first day of February in each year the treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrear, adding to each bill one dollar for costs, and publish the same for two successive weeks before the 23d day of February, and if said taxes and costs are unpaid on that day, he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the name of the persons assessed with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrear thereon, including all taxes on personalty due from the owner of said real estate, with interest, cost and expenses accrued and to accrue to day of sale, with a notice appended that if said taxes, interest, cost and expenses are not paid on or before the second Monday in April next ensuing, the treasurer will proceed at 10 o'clock on that day at the court in said county to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least three weeks prior to the first Monday in April; and upon the second Monday in April in each year the treasurer shall proceed to sell under the terms of said notice all property upon taxes, interest, costs or fees are in arrear and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock A. M. to 3 o'clock P. M. until all of said property shall have been offered and disposed of.

Property offered for sale to recover taxes.

Report of sale to be made to Circuit Court.

262N. The said treasurer shall within thirty days after the close of such sale make a full report thereof to the Circuit Court for Harford county, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were respectively sold, the amount of tax and interest accrued, the *pro rata* of cost advertising such sale, the treasurer's fees and all other expenses and the surplus fund in each instance; with which report he shall also file a copy of the printed list and notice of sale. The said court shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto to have been complied with, shall