

who has not prior thereto received the same, an account of his assessment, and the taxes and interest due thereon, with a notice and warning to said delinquent thereto attached, that unless payment be made in full within thirty days from the delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law; and said treasurer may, at any time between the first day of January and the first day of March, proceed to seize, levy upon, and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes, with interest and cost thereon, according to the provisions of the Code of Public General Laws relating thereto; and all tax bills unpaid on the first day of March in each year shall be placed in the hands of the sheriff of the county, who shall be entitled to a commission of five per cent. on all taxes placed in his hands and by him collected, to be collected by him from the person owing said taxes at the same time and in the same manner that the said taxes are collected, and who shall immediately give such delinquent thirty days' notice or post such notice on the premises, to pay said taxes, interest charges and commissions; and after the expiration of said thirty days' notice, he shall forthwith proceed to seize, levy upon, advertise and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes, interest charges, commission and cost of sale; and for this purpose, the sheriff is hereby clothed with all the power possessed by collectors of taxes under Code of Public General Laws; and the sheriff shall report and pay over to the treasurer before the first day of June in each year all taxes collected by him; and the said treasurer shall make his final accounting with the State Treasurer and with the County Commissioners on or before the Tuesday after the first Monday in June of each year, and after being allowed for insolvencies, close the tax account for the previous year.

Sale of property for taxes.

SEC. 2. *And be it enacted*, That this act shall take effect Effective. from the date of its passage.

Approved April 6th, 1894.