

to fill the same by the appointment of a suitable person, possessing the qualifications hereinbefore prescribed, for the remainder of the current term, who shall, within such time as the Commissioners may direct, qualify and bond as directed in the preceding section.

Collector of
State and
county
taxes.

261. The Treasurer of Harford county shall be the collector of all State and county taxes for said county, which may be levied by the County Commissioners, and shall receive all monies which may be due said county from any source whatever, and shall pay all claims against said county, but he shall not pay any claim against said county no matter by whom held, without first deducting from the amount of such claim all and every sum or sums due or owing to said county for taxes or otherwise by either the original or the then holder of such claim, and no assignee of such claim shall avoid such deduction, but shall always be regarded as charged with notice of the county's right to make such deduction.

Tax records
transferred.

262. The County Commissioners shall transfer to the treasurer all tax records, containing the lists of taxpayers of said county and the property with which they are respectively assessed and the lists of alienations transmitted annually to the Commissioners by the clerk of the Circuit Court shall also be transferred to said treasurer, whose duty it shall be to make the proper entries therefrom on said tax record in accordance with the order of the County Commissioners; provided, that the alienations for the year eighteen hundred and ninety-eight shall be entered up by the clerk of the County Commissioners, so that the treasurer first appointed under the provisions of this Act may proceed at once to the collection of the taxes levied in said year. And it shall be the duty of treasurer, as soon as practicable, to make up the list of taxpayers of said county by election districts, having a separate book for each district, provided that the taxes levied in the year eighteen hundred and ninety-eight may be collected and the notices hereinafter directed to be given in relation thereto may be in accordance with the tax lists of said county as they now exist by law.

Advertise in
two news-
papers.

262 A. It shall be the duty of the treasurer, as soon as the annual levy is made and placed in his hands, to give notice thereof by advertisement in two newspapers published in said county, representing the political opinions of the two leading parties, stating the time from which taxes bear interest, and warning all taxpayers of their liability to be published as delinquent taxpayers, and to have their property sold unless the taxes with which they are charged are paid on or before the