

thereto received the same, an account of his assessment, and the taxes and interest due thereon, with a notice of warning to such delinquent thereto attached, that unless payment be made in full within thirty days from the delivery of such notice, 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 April, 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 costs thereon, according to the provisions of the Code of Public General Laws relating thereto, and all tax bills unpaid on the first day of April in each year, shall be placed in the hands of the sheriff of the county, who shall forthwith proceed to seize, levy upon, advertise and sell the property of such delinquent or so much thereof as is necessary to pay said taxes, interest, charges and cost of sale; and for this purpose the sheriff is hereby clothed with all the powers possessed by the collector of taxes under the Code of Public General Laws; and the sheriff shall report and turn 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 treasury and with the County Commissioners, or before the Tuesday after the first Monday in June in each year, and after being allowed for insolvencies, close the tax account for the fiscal year.

Case of
vacancy.

133 d. In case of a vacancy by death, resignation, refusal to serve or neglect to qualify, or give bond, or by disqualification, or removal from the county of any treasurer appointed or elected under this Act, the County Commissioners shall appoint a person to be County Treasurer for the remainder of the official term. All books, papers and documents belonging to the office of County Treasurer are the property of Queen Anne's county, and at all times subject to examination by said County Commissioners or any of them.

Equip and
furnish an
office.

133 e. The County Commissioners of Queen Anne's county shall prior to the first day of June, nineteen hundred, equip and furnish a suitable and safe office for the use and conduct of the business pertaining to the duties of said treasurer, and shall allow him all necessary expenses incident to the collection of the taxes hereinbefore provided for, provided he shall first obtain an order therefor from said County Commissioners.

133 f. The County Commissioners of Queen Anne's county at their first regular meeting in the month of May, in