

paid to the several accounts, and he shall place the names of the taxpayers and the several amounts with which they are assessed upon his books, and shall be prepared to furnish bills and receive taxes on or before the first day of February in each year.

SEC. 469. On the first day of each month the Treasurer shall make a report to the County Commissioners of the receipts and disbursements of his office for the preceding month, showing the sources of such receipts and the respective accounts for which such disbursements were made, and on the first day of January in each year, he shall make a similar report covering the receipts and disbursements for the preceding year, and also a further statement of all County and State taxes placed in his hands for collection, and of all erroneous and insolvent tax bills for which he shall claim credit.

SEC. 477. 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 arrears, adding to each bill one dollar for the cost of advertising same, and publish the same once in each of two successive weeks before the first Monday in March following 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 personal property due from the owner of said real estate, with interest, cost and expenses accrued and to accrue to day of sale, which said expense shall include three dollars (\$3.00) as attorney's fee in each case where the description of the property is given as hereinbefore set forth, and two dollars (\$2.00) as auctioneer's fee for each property sold, with a notice appended that if said taxes, interest, cost, expenses and fees are not paid on or before the fourth Monday in April next ensuing the treasurer will proceed at 10 o'clock on that day at the Court House door 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 third Monday in April; and upon the fourth Monday in April in each year the treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest,