

balances of taxes due upon the levies for which he is charged, including all cash in his hands as Treasurer, whether from taxes, the proceeds of sale of property of delinquent taxpayers, fines or licenses collected, or from any other source; and also to deliver to his said successor all proceedings had for the enforcement of the payment of said taxes, and the successor of a deceased or retiring Treasurer is empowered and required to collect and enforce the payment of said taxes, as herein provided; and in all cases where a Treasurer has taken steps for the enforcement of the payment of said taxes, and shall retire or die before the collection of said taxes, or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same; and is hereby clothed with all the power and authority in law had by the deceased or retiring Treasurer during his term of office for that purpose, including the execution of deeds for property previously sold at tax sales.

106. On the first day of October 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 (\$1.00) for the cost of advertising same, and publish the same once in each of two successive weeks before the first Monday in November 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, its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrears 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 prepared 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, costs, expenses and fees are not paid on or before the fourth Monday in December next ensuing, the Treasurer will proceed at ten o'clock on that day at the Court House door in said Town, to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least three successive weeks prior to the fourth Monday in December; and upon the fourth Monday in December in each year the Treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs, expenses and fees are in arrears, and shall continue such sale