

power and authority in law had by the deceased treasurer during his term of office for that purpose.

156D. On the first day of October in each year County taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from April first of the year of the levy, at the rate of one-half of one percent for each month or fraction thereof. On or before the twenty-fifth day of October in each year the County Treasurer shall mail or deliver to each delinquent tax payer 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 mailing or delivery of said notice that same may be collected by due process of law; and between the first day of January and the twenty-first day of January of each year the County Treasurer shall cause to be published once in each of three successive weeks as an advertisement in at least two newspapers printed and published in Kent County a list of all delinquents by districts, alphabetically, showing the amount for which each tax payer is in arrears, including the amount and interest due thereon, adding to each bill the sum of One Dollar for delinquent fee and costs of advertising; and if the Treasurer of Kent County fails to publish the name of any delinquent he shall forfeit the sum of Five Dollars per name so omitted, per insertion, which sum the County Commissioners are hereby authorized and directed to deduct from his salary; and if on the first day of March next the said taxes, interest and costs are unpaid he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the names of the persons assessed, with a brief description of the property, the district of its location and such other description as the County Treasurer in his discretion may deem necessary to render the same possible of identification, together with the amount of the taxes due and in arrears thereon, including all taxes on personalty due by the owner of said real estate, with interest, costs and expenses accrued and to accrue, which said expenses shall include an attorney's fee not exceeding One Dollar in each case, and an auctioneer's fee not exceeding One Dollar for each property sold, advertising costs and pro-rata court costs, with a notice appended that if said taxes, interests, costs, expenses and fees are not paid before the last Tuesday in March, the Treasurer shall proceed at ten o'clock A. M. on that day at the Court House in Chestertown, 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 last Tuesday