

Somerset County and/or taxpayers of Princess Anne; and all said books, documents and papers, accounts, credits, and deposits belonging to the said office of the Town Manager of Princess Anne, or which are in his custody, shall be delivered up and transferred by him to his successor in office when such successor is duly appointed and qualified.

317J. It shall be the duty of the said Town Manager of Princess Anne during the month of August after said levy to give notice thereof by advertisement inserted once a week for three successive weeks in one newspaper printed and published in Princess Anne, Maryland, and to prepare tax bills of each taxpayer and forward the same to the persons, firms, corporations, or to the agent of the persons, firms, or corporations to whom the property included in such tax bills is assessed, so far as their residence or post office address may be known or ascertained by said Treasurer, on or before the first day of October next succeeding said levy, to which said tax bills a notice shall be annexed that if said taxes are not paid on or before the first day of January next, with interest thereon, said taxes will be collected by process of law.

317K. The said Town Manager of Princess Anne shall at least once a week deposit in a National or State Bank in Somerset County all taxes and moneys received by him up to the date of said deposit. He shall pay the same out either to the President and Commissioners of Princess Anne, on their check or voucher, or to any one else on their order and by their warrant.

317L. On the first day of January next succeeding the levy, taxes shall be deemed to be in arrears, and it shall be the duty of said Town Manager of Princess Anne at once to enforce the payment of all taxes remaining unpaid on the said first day of January in the manner hereinafter provided.

317M. If taxes be due and owing upon real and personal property by any taxpayers, the whole of said taxes shall be a lien on said real property and said real property may be sold to pay the same without regard to the existence of personal property.

317N. Whenever it becomes necessary for said Town Manager of Princess Anne to enforce the payment of taxes by sale of real estate, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks in one newspaper printed and pub-