

Section or any law heretofore passed shall prohibit any County Treasurer for Kent County from being eligible for any consecutive term or any additional terms in said office.

156A. The Treasurer so elected shall be the collector of all State taxes and of all County taxes for whatsoever purposes levied or to be levied within Kent County during the term of his office or that may be placed in his hands for collection and he shall have full power and it shall be his duty to receive and collect all State and County taxes levied as aforesaid and all money which may be due said County and State, with full power to enforce the payment of the same [by sale or otherwise as hereinafter prescribed] and to convey title to any real or personal estate sold by him for the payment of State and County taxes, in the same manner as prescribed in [the succeeding sections] *Article 81 of the Annotated Code, sub-title "Tax Sales"*; and all taxes levied in Kent County for State and County purposes shall be collected by the County Treasurer.

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 taxpayer on account of his assessment and the taxes and interest due thereon with notice that interest is 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 thirty-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 taxpayer is in arrears, including a statement that there will be added to each bill the interest, fees and costs thereof; 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;] *a notice of tax sale as provided in Article 81 of the Annotated Code, sub-title "Tax Sales"*; 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, cost 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 and the following fees: Levy \$1.00, setting up notices \$1.00, reporting sale \$1.00, with a notice appended that if said taxes, interest, costs, expenses and fees are not paid before the first Tuesday in April, the Treasurer shall proceed at ten o'clock A. M. on that