

and levy make out the assessment and levy books for each district in the County, which shall set forth the name of each taxpayer in said district and alphabetically for each district the aggregate amount of property, both real and personal, assessed to each person or persons or corporations for each district; he shall further keep and carefully preserve all other books and papers pertaining to the office of the Board of County Commissioners of Somerset County; and shall on every secular day, not a legal holiday, between the hours of nine o'clock A.M. and five o'clock P.M., at the request of any citizen or taxpayer of said County, exhibit the assessment and other books in the County Commissioners' office to such person and make and certify copies or extracts therefrom, without charge. He shall give bond in the penalty of Five Thousand Dollars (\$5,000.) properly conditioned for the faithful performance of his duties, to be secured by a bonding or surety company, the premium on said bond to be paid by the said County Commissioners and to be approved by the said Commissioners.

345.

【Within sixty days after the annual levy shall have been made the said Treasurer, in performance of his duties as Clerk to said County Commissioners, shall make a true copy of the assessment list of Somerset County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institutions as the same there appears on the assessment books of said county, with the name of said owners arranged according to election districts, and alphabetically for each district, and the amount of State and county taxes due and owing by every such person, set of persons or corporate institutions; and said books shall be kept in the office of the County Commissioners, and the said Treasurer shall place thereon all credits, whether for money received, transfer, insolvencies, discounts or abatements.】

It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the source whence the same was received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasurer of the State of Maryland.

349.

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 the treasurer at once to enforce the payment of all taxes *on real property* remaining unpaid on the said first day of January in the manner 【hereinafter】 provided *in State law*.

【351.

Whenever it becomes necessary for said Treasurer to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks in one newspaper published in Somerset County, and by notice set up at the courthouse door in Princess Anne, and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year