

and every survey, plat and description so made and delivered, said sum to be fixed by the county treasurer in each case after consideration of the work involved therein, and to be taxed as part of the cost and paid out of the proceeds of sale of such land, or by the delinquent taxpayer if payment is made before the day of sale; and the county treasurer shall direct the surveyor where to locate the part of said property to be sold and shall file the plat and description thereof, with his report of sales, to the Circuit Court for said county; the provisions of this section shall not apply to lots in towns and subdivisions in said county near or adjacent to towns, or laid off for town purposes, but such lots shall be sold entire, and in the advertisement thereof it shall be a sufficient description to give the number of the lot or block or section and reference to the plat of said town or subdivision where such lot is located, and the place where such plat is located; provided, that if a delinquent taxpayer is assessed with more than one lot in towns and subdivisions in said county, as aforesaid, only such number of lots shall be sold as may be necessary to discharge all taxes in arrear, interest and costs, with which such taxpayer may be charged.】

【120L. It shall be the duty of the county treasurer to finish the collection of all State and county taxes due and payable during his term of office, and whenever the term of office of the county treasurer shall expire before he shall have collected all said taxes, it shall be the duty of said county treasurer, and he is hereby empowered to proceed at the time and in the manner hereinbefore provided by advertisement and sale, to complete the collection of all unpaid taxes due and payable during his term of office; provided, that he shall conclude all such proceedings within the period of twelve months from and after the date of the expiration of his said term of office; said county treasurer, however, shall receive no compensation for the services required of him under the provisions of this section rendered after the expiration of his term of office other than the commissions allowed for the collection of delinquent taxes under the provisions of this Act.】

【120M. Nothing in this Act shall be construed to affect the right, powers, or duty of the county treasurer of said Caroline County to make collection of all State and county taxes due and in arrear at the time of the passage of this Act and it is hereby further provided that nothing in this Act shall be construed to affect in any manner the legality of any tax sales heretofore made by the county treasurer of aforesaid county; and the said county treasurer shall report such sales as provided by the existing law at the time of the making thereof, and the same proceeding shall be had in reference thereto in the same manner as if this Act had not been enacted.】

【120N. The County Commissioners of Caroline County are hereby authorized and empowered, in their discretion, to purchase any property offered for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears on said property and the interest and expenses of sale and all costs of reporting such sale, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the county.】

【122. For a period of five years from the erection thereof, every farm building in Caroline County, shall be exempt from all county