

office he is directed and required to forthwith surrender and deliver to his successor all books, papers and accounts whatsoever pertaining to said office and all funds including all cash in his hands and on deposit as Treasurer, whether from taxes, proceeds of sale of property of delinquent taxpayers, or from any other source; and in all cases where a Treasurer has taken steps for the enforcement of the payment of said taxes, and shall die before the collection of said taxes, or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same; and he is hereby clothed with all the power and authority in law had by the deceased treasurer during his term of office for that purpose.

2-502.

Between the fifteenth day of February and the first day of March in each year the County Treasurer shall cause to be published once in each of two successive weeks as an advertisement in a newspaper of general circulation in said County a list of all delinquents, together with the amount of taxes for which they are respectively in arrears, with a notice of warning to such delinquents thereto appended that unless payment be made in full of said taxes, together with all interest and costs accrued thereon to the date of payment, on or before the tenth day of April next, the same will be collected by process of law; he shall deliver or mail to each of such delinquents at the address shown upon the County assessment ledgers between the fifteenth day of March and the first day of April, in each year, an account of his taxes which are in arrears with a notice of warning to such delinquent thereto appended that, unless payment be made in full of said taxes, together with all interest and costs accrued thereon to date of payment, on or before the tenth day of April next, the same will be collected by process of law; and if on the tenth day of April 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 taxes in arrears thereon, including all taxes on personalty in arrears by the owner of said real estate, with a notice appended that if said taxes, together with all interest, costs, expenses which shall include a \$15 attorney's fee for each property advertised, an auctioneer's fee of \$7.50 for each property sold, and a pro rata court cost for each property sold, and commissions accrued and to accrue are not paid before the third Tuesday in May next ensuing, the Treasurer will proceed at 10 o'clock a.m., on that day at the Court House in said County 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 third Tuesday in May in a newspaper of general circulation in Queen Anne's County; and