

ual to the said county for taxes or otherwise; but said treasurer shall pay no Court expenses save the per diem of jurors, State witnesses, crier and bailiffs, unless the bills for the same shall have been first submitted to and approved by the County Commissioners of Harford County, as provided in Section 225 to 228, inclusive, of said Article 13.

1916, ch. 680, sec. 477. 1920, ch. 238. 1922, ch. 115, sec. 477. 1924, ch. 9, sec. 477.

478. On the first day of October in each year the treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrears, adding to each bill one dollar for the cost of advertising same, and publish the same once in each of two successive weeks before the first Monday in November following, and if said taxes and costs are unpaid on that day he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrear thereon, including all taxes on personal property due from the owner of said real estate, with interest, cost and expenses accrued and to accrue to day of sale, which said expense shall include three dollars (\$3.00) as attorney's fee in each case where the description of the property is given as hereinbefore set forth, and two dollars (\$2.00) as auctioneer's fee for each property sold, with a notice appended that if said taxes, interest, cost, expenses and fees are not paid on or before the fourth Monday in December next ensuing the treasurer will proceed at 10 o'clock on that day at the Court House door 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 weeks prior to the third Monday in December; and upon the fourth Monday in December in each year the treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs, expenses and fees are in arrears, and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock A. M. to 3 o'clock P. M., until all of said property shall have been offered and disposed of.

Shanahan v. Maulsby, 129 Md. 494.

1916, ch. 680, sec. 478.

479. The said treasurer shall within thirty days after the close of such sale make a full report thereof to the Circuit Court for Harford County, setting forth his proceedings in the premises in detail, showing to whom and at what price such several parcels were respectively sold, the amount of taxes and interest accrued, the pro rata cost of advertising such sale, the treasurer's fees, and all other expenses and the surplus fund in each instance; with which report he shall also file a copy of the printed list and notice of sale. The said Court shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto to have been complied with, shall order notice to be given by advertise-