

ward to the State Treasurer a check for the amount of State taxes to his credit in bank, and he shall receive from the said bank, or either of them, a certificate of deposit for each deposit to the credit of the County Commissioners, which he shall deliver to said County Commissioners at their next regular meeting, and for which said County Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the president of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts due by Wicomico County, duly approved and passed by said County Commissioners and by them ordered to be paid.

Certificate of deposit.

SEC. 12. *And be it enacted*, That on the first day of January next succeeding this levy, taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from the first day of January, the date when said taxes become due and in arrears, and within twenty days after the first day of January the Treasurer shall deliver or mail to the last known postoffice address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice of said delinquent thereto attached, that unless payment be made in full on or before the fifteenth day of November next after the delivery of said notice that the same will be collected by process of law; and it shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid on the said fifteenth day of November next after the delivery of said notice in the manner hereinafter prescribed by a sale of either real or personal property.

Taxes in arrears and their collection.

SEC. 13. *And be it enacted*, That if taxes be due and owing upon real and personal property by any taxpayer the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

Tax liens.

SEC. 14. *And be it enacted*, That 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 Wicomico County and by notice set up at the Court House door in Salisbury, 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 or years for which the taxes are due, to whom the property is assessed, the district and locality where located,

Enforcing the payment of taxes in arrears.