

on the first day of September of the year in which they are levied; it shall be the duty of said Treasurer in the months of September, October and November in each year to sit at least one day at the principal town in each election district of said county for the purpose of receiving taxes; due notice of such sittings shall be given by advertisement as hereinbefore provided; and he shall report to the County Commissioners at their first regular meeting in each month the amount of taxes, State and county separately, collected by him up to the date of such report, and the amount of disbursements made and the balance in hand, and he shall deposit at least once a week in the Denton National Bank, or some other national bank of Maryland, all taxes received or collected by him up to the date of such deposit, the portion due the State to his credit as collector of State taxes and the portion due the county to his credit as Treasurer of Caroline County; and he shall once a month from and after the first day of October in each year, deliver to the County Commissioners to be forwarded to the State Treasurer, his check for the amount of State taxes to his credit in bank, and the money deposited to the Treasurer of Caroline County shall only be drawn out upon his check in payment of debts and accounts due by said county, duly approved and passed by said County Commissioners and by them ordered to be paid; and any taxpayer having a sum of money levied to his or her use or a debt against the county, passed by said County Commissioners, shall only be entitled to have the same paid after he has paid the State and county taxes levied upon his or her property and is not indebted in anywise therefor.

1892, ch. 211, sec. 68C. 1894, ch. 353. 1896, ch. 413. 1904, ch. 611, sec. 68C.
1916, ch. 431, sec. 68C. 1924, ch. 324.

120. On the first day of January in the year for which all taxes are levied shall be due and payable, and if not paid on or before the first day of October in said year shall bear interest from said first day of October at the rate of six per cent., and immediately after the first day of January the Treasurer shall deliver or mail to the last known postoffice address to each delinquent who has not prior thereto received the same, an account of his assessment and the taxes and interest due thereon, with a notice and warning to said delinquent thereto attached, that unless payment be made in full within thirty days from the delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law, and said Treasurer may at any time between the first day of January and the first day of March, proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes, with interest and costs thereon, according to the provisions of the Code of Public General Laws, relating thereto; and on all tax bills unpaid on the first day of March in each year the said Treasurer shall collect for his own use three per centum to be collected by him from the person owing said taxes at the same time and in the same manner that such taxes are collected as soon after the first day of March as practicable; the said Treasurer shall give delinquent thirty days' notice by mail, said notice to said delinquent at his last known post-