

shall exhibit to the County Commissioners the certificate showing the amount placed to the credit of Cecil County, and shall file the same in their office; and the money thus deposited to the credit of Cecil County shall be drawn out only upon a check signed by the treasurer and approved by the president of the Board of County Commissioners, and the said treasurer shall not deposit any money belonging to Cecil County in any bank that will not pay interest on said deposits during the time said money is deposited in said bank, and before making said deposits the treasurer shall require said bank or banks to give bond or other security to said treasurer to guarantee the safety of said deposits, said bond or bonds, or securities to be approved by the Board of County Commissioners.

P. L. L., 1888, Art. 8, sec. 121. 1886, ch. 340. 1910, ch. 359, sec. 121 (p. 718).

156. On and after the first day of October in each and every year taxes shall be deemed in arrear, and upon all taxes remaining unpaid after that date interest shall be charged and collected from the said first day of October until said taxes are paid, and immediately after the first day of October the treasurer shall cause notice to be given to each delinquent, showing the amount of his assessment, the taxes due thereon and the charges that have been added, and warning said delinquent that unless settlement in full be made before the first day of April ensuing the property so assessed and taxed shall be levied on, advertised and sold according to the provisions of the Code of Public General Laws; and all tax bills unpaid on the first day of April in each year shall be placed in the hands of the sheriff of the county, who shall proceed to seize the property on which said taxes are due and dispose of the same to pay said taxes and charges thereon, and all costs of sale; and for this purpose the sheriff is clothed with all the powers possessed by collectors of taxes under the provisions of the Code of Public General Laws, and the sheriff shall report to the treasurer before the first day of June in each year all collections made by him; provided, that if the value of the property levied upon shall not be sufficient to cover the amount of taxes in arrear, charges thereon and the cost of advertising and sale, as required by the Code of Public General Laws, then a less expensive method of advertising and sale shall be adopted; provided, however, that at least three public notices of said sale shall be posted in the district in which the delinquent resides or his property is located, not less than ten days prior to the sale; and the treasurer shall close the tax account each year, on or before the second Tuesday in June, and shall compel the settlement of all claims in full on or before that date.*

P. L. L., 1888, Art. 8, sec. 122. 1886, ch. 340. 1888, ch. 115. 1894, ch. 25.

157. Should the person named and appointed treasurer of Cecil County by Section 154 of this Article fail to qualify, or should said office for any other reason become vacant, the Governor of this State shall appoint a treasurer for the remainder of the current term.

*Sec. 2, ch. 359, 1910 (p. 718), repealed all laws inconsistent therewith.