

the order of the clerk of said court, and upon the order of a justice of the peace he may pay the witness' fee which the State is bound to pay in criminal cases. 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 thereof.

1922, ch. 101.

170. Provided, however, that the said treasurer, shall in no case sign any check, when the money provided in the Budget, for the particular fund on which said check is drawn, has already been exhausted, and provided further, that if the said treasurer shall sign a check or checks, the payment of which is not provided for in the Budget, or shall sign a check or checks to be paid out of a fund which was provided for in the Budget, but which was exhausted at the time of the signing of said check or checks, then the said treasurer and his bond shall be severally and jointly liable to the holders of said check or checks, and no suit at law or in equity shall be instituted to require the payment of said check or checks by the County Commissioners for Dorchester County.

TAXES.

1908, ch. 341, sec. 114 (p. 748). 1910, ch. 762, sec. 114 (p. 787).
1914, ch. 834, sec. 114.

171. On the first day of January succeeding the levy, taxes shall be deemed to be in arrears; and interest shall be charged and collected from the first day of September following such levy, the day whereon they become due and payable, but no interest shall be charged if the entire taxes owed, in any year by any taxpayer shall be paid on or before the day when the same become due and in arrears; and between the fifteenth day of January and the thirty-first day of January, in each year, the County Treasurer shall cause to be published as an advertisement in two newspapers printed and published in said county, and by printed handbills publicly posted in at least three places in the district where the property is located, a list of delinquent taxpayers, together with the amount of taxes due by each and the interest and cost due thereon; and charge a proportionate part of the cost thereof to each of said delinquents. And he shall deliver or mail to each of such delinquents between the 1st day of April, and the 30th day of April in each year an account of his assessment, and the taxes, interest and cost thereon, with a notice of warning to such delinquent thereto attached that, unless payment be made in full on or before the 1st day of July next, the same will be collected by process of law; and if on the said first day of July next the said taxes, interest, and cost are unpaid, he shall immediately thereafter make up an additional 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