

accounts, and he shall place the names of the taxpayers and the several amounts with which they are assessed upon his books, and shall be prepared to furnish bills and receive taxes on or before the first day of February in each year.

1916, ch. 680, sec. 467. 1924, ch. 9, sec. 467.

467. County taxes shall be due as soon as they are levied, and shall bear interest from the first day of next May, at the rate of six per cent., and on all county taxes paid before May 1st, a discount of one-half per centum per month shall be allowed.

1916, ch. 680, sec. 468.

468. The treasurer shall as soon as the annual levy is placed in his hands give notice thereof by advertisement, stating the time from which taxes bear interest and the discounts allowed on both State and county taxes and warning taxpayers of their liability to be published as delinquents and to have their property sold if taxes are not paid as required by law; he shall also immediately make out the bill of each taxpayer upon which a similar notice shall be printed, and he shall upon application forward the bill by mail to the taxpayer or his agent.

1916, ch. 680, sec. 469. 1922, ch. 115, sec. 469. 1927, ch. 219, sec. 469.

469. On the first day of each month the Treasurer shall make a report to the County Commissioners of the receipts and disbursements of his office for the preceding month showing the source of such receipts and the respective accounts for which such disbursements were made and the amounts of balances on deposit to his credit in Banks and Trust Companies together with the name of the Bank, Banks or Trust Company where deposited and on the first day of January in each year, he shall make a similar report covering the receipts and disbursements for the preceding year and also a further statement of all County and State taxes placed in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim credit and on the first days of July and January in each year he shall make a report of interest received by him from all sources for County purposes for the six months previous thereto.

1927, ch. 219, sec. 469A.

470. All money belonging to the County received by the Treasurer shall within one week thereafter be deposited in such bank, banks or trust companies as the County Commissioners may approve; and all such money when so received shall be deposited in two classes of accounts; the first class of accounts shall be the Treasurer's daily check account to meet current expenses which daily check account or accounts shall not exceed the gross sum of ten thousand dollars except as directed by the order of the County Commissioners; the second class of accounts shall be for all other funds or moneys belonging* the county which shall be deposited in an approved bank, banks or trust companies in the State of Maryland on checking accounts bearing interest of not less than 3% on daily balances

*"To" evidently omitted.