

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 amounts of disbursements made and the balance in hand, and he shall deposit at least once a week in one or more of the banks in Chestertown all taxes received or collected by him up to the date of such deposit, the portion due to the State to his credit as collector of State taxes and the portion due the county to his credit as treasurer of Kent 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 Kent county shall only be drawn out upon his check, countersigned by the president of the boards of County Commissioners 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 own 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.

1894, ch. 292, sec. 224. 1906, ch. 114, sec. 224.

154. On the first day of January in each year taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from September the first, the date when they become due and payable; and immediately after the first day of January the treasurer shall mail or deliver 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 that the same may be collected by a process of law, and said treasurers may at any time after the first day of January 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; and said treasurer shall, on or before the first day of May, 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 for this purpose the said treasurer is hereby clothed with all the powers possessed by collectors of taxes under the Code of Public General Laws; and the said treasurer shall make his final accounting with the State Treasurer and with the County Commissioners on or before the Tuesday after the first Monday in June in each year, and after being allowed for insolvencies, close the tax account for that fiscal year.