

by the Board of County Commissioners, drawn on him in payment of debts, demands and accounts, due by said county, duly approved and passed by said County Commissioners, and whenever said deposits shall exceed fifteen thousand dollars the surplus shall be deposited among the remaining banks of the county, as far as practicable, equal, provided, however, that the Treasurer may require any of the said banks to give a bond as security prior to the making of any deposit, 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, and for which they have issued their warrant as aforesaid, shall only be entitled to have same paid after he or she has paid the State or County taxes upon his or her property and is not indebted in anywise therefor.

1898, ch. 235, sec. 133C. 1910, ch. 369, sec. 133C (p. 1057). 1912, ch. 822, sec. 133C. 1927, ch. 21.

198. 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 1st, the date when they became due and payable, and between the fifteenth day of January, (and the first day of February) the county treasurer shall cause to be published as an advertisement in two newspapers printed and published in said county a list of such delinquents, together with the amount of taxes due by each, and the interest due thereon; and he shall deliver or mail to each of such delinquents between the fifteenth day of February and the first day of March in each year, an account of his assessments, and the taxes and interest due thereon, with a notice of warning to such delinquent thereto attached that, unless payment be made in full on or before the first day of April next, the same will be collected by process of law; and if on said first day of April next the said taxes, interest and costs 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 possible of identification, together with the amounts of taxes due and in arrear thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs and expenses accrued and to accrue to day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Tuesday in May next ensuing, the county treasurer will proceed at 10 o'clock A. M. on that day at the Court House in said county to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least three weeks prior to said third Tuesday in May; and upon the third Tuesday in May in each year the county treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs or fees are in arrear and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock A. M. to 3 o'clock P. M., until all of said property shall have been offered and disposed of.