

separate bank account of all moneys received and deposited by him on account of his collections of State taxes; no money collected by the treasurer on account of county and school taxes shall be appropriated or temporarily used by him in payment of State taxes, or in any other manner than is in this section provided; no money collected by the treasurer on account of State taxes shall be appropriated by him for any purpose for which county taxes are levied; and the treasurer violating any of the provisions of this section shall be guilty of a misdemeanor, and upon indictment and conviction thereof shall be fined in a sum not less than five hundred dollars.

Annapolis Sav. Institution v. Bannon, 68 Md. 453.

P. L. L., 1888, Art. 2, sec. 229. 1890, ch. 535. 1894, ch. 615. 1908, ch. 418.
1914 Code, sec. 353.

494. It shall be the duty of the treasurer, as soon as the tax levy shall have been made to prepare the bill of each taxpayer, and on application he shall forward the bill by mail or otherwise, or deliver the same to the person or persons or corporations to whom the property included in said bills is assessed.

In Re Swann's Estate, 125 Md. 519. Abromatis v. Amos, 127 Md. 395. Amos v. Abromatis, 122 Md. 268.

P. L. L., 1888, Art. 2, sec. 230. 1894, ch. 615. 1898, ch. 283. 1908, ch. 418.
1914 Code, sec. 354.

495. It shall be the duty of the treasurer to enforce the payment of all such taxes remaining unpaid on the first day of June in the year succeeding that in which the same have been levied, by a levy upon the real or personal property of the person or corporate institution so neglecting to pay. If the taxes be due and owing upon real property or upon real and personal property, the treasurer shall be authorized to levy, upon either real or personal property to enforce the payment of the same; whenever real estate is susceptible of division, so that a part thereof will sell for enough to pay the taxes due and all costs, the treasurer may, in his discretion, employ a surveyor to divide the same and tax as part of the costs in such proceedings such compensation for services of such surveyor as he may consider just, not exceeding the sum of five dollars, but in no case shall a charge for a survey be made unless an actual survey shall have been ordered by the treasurer and made; whenever any levy is made, notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of levy, shall be delivered to the owner if he be in possession of the property, or at his residence if he be within the same district, or mailed to him at his post-office address, if known, and if not, then to be conspicuously posted on the premises, together with a notice that if said bill for taxes, interest and costs be not paid within thirty days, the property levied upon will be sold at public sale; and the said treasurer is authorized to expose any property so levied on at public sale, upon the expiration of thirty days, either on the premises or at the court house door in Annapolis, and to