

made by the Treasurer. The Treasurer shall accept payment on account of taxes only under the following conditions: (1) account bills shall be made out in the office of the County Commissioners and the first bill or account bill for taxes on real estate shall embrace all taxes on personal property due by the taxpayer to whom the real estate is assessed; (2) in furnishing an account tax bill the item or items on which it is desired to pay taxes shall be copied on the tax bill from the assessment books in the office of the County Commissioners; (3) no item appearing on said assessment books shall be apportioned, nor shall taxes be paid on account of any item; (4) County taxes shall not be accepted by the Treasurer unless State taxes are paid at the same time and vice versa; (5) and whenever any account bill is paid, the Treasurer shall enter on the tax books the description of the property on which the taxes have been paid, its assessed value and the amount of payment. Said tax books shall be compiled so as to show, as far as possible, the names of the persons to whom taxable property in Baltimore County has been assessed, arranged alphabetically in order by districts. Separate tax books shall be compiled for all classes of taxable property which may be incapable of classification by districts. New or missed property shall be added to said tax books from time to time only on direction of the County Commissioners, and all transfers of property shall be noted on said tax books only on direction of said County Commissioners. The Treasurer shall be responsible for the collection of all taxes shown on said tax books unless relieved therefrom by order of the County Commissioners as hereinafter provided.

P. L. L. (1888), Art. 3, sec. 44. 1886, ch. 242. 1900, ch. 495. 1908, ch. 199, p. 544.
 B. Co. C. (1908), sec. 83. 1916, ch. 143. 1924, ch. 261, sec. 143.
 B. Co. C. (1928), sec. 151.

151. He shall appoint such clerk or clerks as may be found necessary to the proper discharge of the duties of his office, and he shall be allowed for such clerk hire such sum as the County Commissioners shall deem necessary for the proper conducting of his office.

P. L. L. (1888), Art. 3, sec. 45. 1876, ch. 179. B. Co. C. (1908), sec. 84.
 1916, sec. 144. 1922, ch. 166. 1924, ch. 489, sec. 144.
 B. Co. C. (1928), sec. 152.

152. It shall be the duty of the Treasurer, as soon as the annual tax levy is made, to give notice thereof by advertisement three different times in two newspapers having the largest circulation published in Baltimore County and one in Baltimore City. He shall prepare a mailing list having the name and postoffice address of each taxpayer in Baltimore County, so far as he is able to ascertain the same, which list he shall correct from time to time to keep it up to date, and shall mail to each taxpayer a bill for his taxes for the current year during the months of January and February of each year. He shall add to each tax bill four cents for mailing bill and receipt when paid.