

execute to the State of Maryland two bonds with sureties to be approved by the county commissioners, one for fifteen thousand dollars, conditioned for the faithful collection and payment to the State treasurer of all State taxes levied and placed in his hands for collection, and the faithful performance of all other duties devolving on him, and another bond for twenty-five thousand dollars, conditioned for the proper collection and disbursement of all taxes levied and placed in his hands for Kent county, and the faithful performance of all other duties devolving on him, said bonds to be filed and recorded in the office of the clerk of the circuit court for said county.

87 B. It shall be the duty of the treasurer each year, as soon as the annual levy is made, to give public notice thereof by advertisement inserted in two newspapers printed and published in said county, and the taxes so levied shall be due and payable on the first day of September of the year in which they are so levied; it shall be the duty of the said treasurer in the month of September in each year to sit for two days at the principal town in each election district of said county, and in the months of October and November one day in each of the said towns in each election district as aforesaid, for the purpose of receiving taxes; due notice of each of such 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 amount of disbursements made, and the balance in hand; and he shall deposit at least once a week in the Chestertown national bank of Maryland, all taxes received or collected by him up to the date of such deposit, the portion due 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 board 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 tax-payer having a sum of money levied to his use or a debt against the county passed by the 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.

87 C. On the first day of January in each year taxes shall be deemed to be in arrear, and interest shall be charged and collected on all taxes not then paid from September first, the date