

CHAP. 344. and the same judgment shall not be taxed twice at the same time.

Taxes to be deposited in a national bank.

Section 12. That the said Treasurer shall at least once in each week deposit in a national bank in Talbot county all taxes received or collected by him up to the date of such deposit, the portion due the State to be deposited to his credit as collector of State Taxes and the portion due Talbot county to be deposited to the credit of the County Commissioners of Talbot county, and the said Treasurer shall, on or before the first day of January in each and every year, forward to the State Treasurer a check for the amount of State taxes as collected by him, and the balance of State taxes levied in Talbot county for each year shall be forwarded to the State Treasurer within the time after the first of January succeeding the levy that is provided in section 20 of this Act for the final settlement with the State Treasurer, and he shall receive from the national bank a certificate of deposit for each deposit to the credit of the County Commissioners, which he shall deliver to said County Commissioners at their next regular meeting, for which said Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the president of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts duly approved and passed by the said County Commissioners and by them ordered to be paid.

Delinquent taxpayers to be served with notice of same.

Section 13. And on the first day of January next succeeding the levy, taxes shall be deemed to be in arrear, and interest shall be charged from that date on all taxes not then paid; and within ten days before the first day of June succeeding any levy, the Treasurer shall deliver or mail to each delinquent taxpayer an account of his assessment and the taxes and interest due thereon, with a notice to said delinquent thereto attached, that unless payment of said taxes and interest be made in full on or before the fifteenth day of August next after the delivery of the said notice, that the taxes and interest will be collected by process of law, and it shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid on the said fifteenth day of August next after the delivery of said notice in the manner hereinafter prescribed, by a sale of either real or personal property.

Section 13 A. That whenever personal property assessed to any person, set of persons or body corporate of Talbot county is about to be sold or removed from said county, the Treasurer may at any time after the levy of taxes for any year shall have been made by the County Commissioners,