

payer or taxpayers of said county, and all said books, documents and papers, accounts, credits and deposits belonging to said treasurer's office or in the custody of the said treasurer shall be delivered up and transferred by him to his successor in office when such successor is duly elected and qualified.

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SEC. 10. *And be it enacted*, That it shall be the duty of the treasurer during the month of July after such annual levy, to give notice thereof by advertisement inserted once a week for four successive weeks in two newspapers published in Wicomico county, and to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons or corporate institution, or to the agent of the person or persons or corporate institution to whom the property included in such bill as assessed, so far as their residence or postoffice address may be known or ascertained by said treasurer, on or before the first day of August next succeeding said levy, and such advertisements, handbills and tax bills shall also contain a clear statement relative to the discount to be allowed and the interest to be charged on all tax bills.

Notice to be given by advertisement.

SEC. 11. *And be it enacted*, That the said treasurer shall at least once in each week deposit in a National or State bank in Wicomico 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 Wicomico county to be deposited to the credit of the County Commissioners of Wicomico county; and he shall once a month from and after the first of October in each year forward to the State Treasurer a check for the amount of State taxes to his credit in bank, and he shall receive from the said bank, or either of them, 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, and 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 due by Wicomico county, duly approved and passed by said County Commissioners and by them ordered to be paid.

Taxes received to be deposited in bank.

SEC. 12. *And be it enacted*, That on the first day of January next succeeding this levy, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from the first day of January, the date when the said taxes become due and in arrears, and within ten days after the first day of January, the treasurer shall

When taxes are in arrears.