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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.

When taxes shall be deemed in arrears.

Section 224. On the first day of January in each year taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from September the first, the date when they become due and payable; and immediately after the first day of January the treasurer shall mail or deliver to each delinquent who has not prior thereto received the same, an account of his assessment, and the taxes and interest due thereon, with a notice and warning to said delinquent thereto attached that unless payment be made in full within thirty days from the delivery of such notice that the same may be collected by a process of law, and said treasurers may at any time after the first day of January proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes with interest and costs thereon; and said treasurer shall, on or before the first day of May, proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes with interest and costs thereon, according to the provisions of the Code of Public General Laws relating thereto, and for this purpose the said treasurer is hereby clothed with all the powers possessed by collectors of taxes under the Code of Public General Laws; and the said treasurer shall make his final accounting with the State Treasurer and with the County Commissioners on or before the Tuesday after the first Monday in June in each year, and after being allowed for insolvencies, close the tax account for that fiscal year.

May seize, levy and sell property of delinquent.

Section 225. In case of a vacancy by death, resignation, refusal to serve, or neglect to qualify, or give bond, or by disqualification, or removal from the county, the Governor shall appoint a person to be county treasurer for the remainder of the official term; all books, papers, and documents belonging to the office of the treasurer are the property of Kent county, and at all times subject to examination by said County Commissioners, or any of them.

Governor may appoint person to fill vacancy.

Section 226. *And be it enacted*, That the provisions of this Act shall in no way affect the treasurer elected in November,