

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 taxpayer having a sum of money levied to his use or a debt against the county, passed by said 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.

Notice to delinquents.

Sale of property for taxes.

SEC. 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 first, the date when they become due and payable ; and immediately after the first day of January the treasurer shall 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 will be collected by process of law ; and said treasurer may at any time between the first day of January and the first day of April, 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 all tax bills unpaid on the first day of April in each year, shall be placed in the hands of the sheriff of the county, who shall forthwith proceed to seize, levy upon, advertise and sell the property of such delinquent, or so much thereof as is necessary to pay said taxes, interest charges and cost of sale ; and for this purpose the said sheriff is hereby clothed with all the powers possessed by collectors of taxes, under the Code of Public General Laws ; and the sheriff shall report and pay over to the treasurer before the first day of June in each year, all taxes collected by him ; 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.