

November in each year, forward to the treasurer of the State, his check for the amount of State taxes then standing to his credit in said bank; and the money or moneys standing to his credit as treasurer and collector for Somerset county, shall only be drawn upon his checks, 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 board of commissioners, and by them ordered to be paid; and any taxpayer having any sum or sums of money levied to his use or claim against the county, passed by the board of 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; and no assignment of a claim or claims against the county shall prevent the application of each claim or claims to the payment of such State and county taxes as may be due from the original claimant at the time of levy or assignment.

SEC. 216. *And be it further enacted,* That 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 the first day of October, the date when the same becomes due and payable; and as soon after the first day of January as practicable the treasurer shall deliver to such delinquent, who has not prior thereto received such notice, an account of assessment and the taxes and interest due thereon, with a notice and warning to such delinquent thereto attached, that unless payments in full be made within sixty days from the delivery of such notice, that the same shall be collected by process of law; and all tax bills unpaid on the first day of April, after the service of such notice, shall be placed by the treasurer and collector in the hands of the sheriff of Somerset county, who shall forthwith proceed to levy upon, seize, advertise and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes, interest, charges and costs of sale, according to the provisions of the Code of Public General Laws of the State relating thereto; and for this purpose the said sheriff is hereby required to make such collections, and is clothed with all the powers possessed by collectors of taxes under the said Code of Public General Laws, and his bond as sheriff shall be liable for the faithful performance of all the duties which may be imposed upon him by the provisions of this act; and the said sheriff shall report and pay over to the treasurer before the first day of July in each year all taxes collected by him; and the said

When taxes
in arrear.

Notice to
delinquent.

Sale of prop-
erty for
taxes.