

## LAWS OF MARYLAND.

appointed and qualified treasurer, who shall be chargeable with the same, and shall have full power and shall be required to proceed in the enforcement of the collection of such taxes in the manner as provided in section 230 of this sub-title; and the bond or bonds of the newly qualified treasurer shall be responsible for the proper collection and disbursement of said taxes, and the bond or bonds of the retiring treasurer shall be released from responsibility therefor; provided, that no treasurer's bond shall be considered as released until he has fully settled his accounts secured thereby, and fulfilled the duties of his office as required by law.

To deposit  
moneys in  
bank.

Payments to  
school board.

SEC. 228. All money received by the treasurer as such, on account of levies for county and school purposes during his term of office, shall, immediately or as soon after its receipt as possible, be deposited in such bank as the said commissioners may designate, to the credit of such commissioners; and no money shall be drawn from the said bank except by a check, signed by the treasurer, countersigned by the clerk of the County Commissioners, and endorsed by the person to whom it is drawn; the treasurer shall make no payment in money except by check as aforesaid, and all checks so drawn by him shall be drawn from a check book with stubs, and shall be regularly dated and numbered, and the stubs of each check drawn shall describe the check and the object for which it was drawn particularly; and the bank book showing the condition of the bank account aforesaid, shall be kept regularly posted. The said treasurer shall receive county scrip or certificates of indebtedness from persons owing county taxes to the amount of the county taxes for any one year, levied for general county purposes, and placed in his hands, due by them respectively; provided, the said certificates are payable out of the levy of such years; but no such certificate shall be received in payment of past payment of any State tax. He shall receive from any taxpayer partial payments from time to time, in sums of not less than five dollars, until the whole amount of taxes due is paid. He shall reserve out of the money collected by him for county purposes generally and public schools, a sufficient sum to pay the amount levied in each current year by said commissioners for public schools, and shall pay the same over to the board of county school commissioners of said county as follows: One-fourth on or before the first day of November next succeeding the date of the levy; one-fourth on or before the first day of February next thereafter; one-fourth on or before the first day of April next