

thereafter, and the remaining one-fourth on or before the first day of July next thereafter; the treasurer shall keep a separate bank account of all moneys received and deposited by him on account of his collections of State taxes; no money collected by the treasurer on account of county and school taxes shall be appropriated or temporarily used by him in payment of State taxes, or in any other manner than as is in this section provided; no money collected by the treasurer on account of State taxes shall be appropriated by him for any purpose for which county taxes are levied; and the treasurer violating any of the provisions of this section shall be guilty of a misdemeanor, and upon indictment and conviction thereof shall be fined in a sum of not less than five hundred dollars.

SEC. 229. It shall be the duty of the treasurer, as soon as the tax levy shall have been made, to prepare the bill of each taxpayer, and on application he shall forward the bill by mail Tax bills. or otherwise, or deliver the same to the person or persons or corporations to whom the property included in said bills is assessed; and in the month of March succeeding the levy for each year, he shall make out all tax bills which have not been paid, in duplicate form, and place the same in the hands of the several constables of the districts wherein the property is assessed or where the owner resides, to be delivered to the parties owing the same; and each bill shall contain a notice that if the same be not paid on or before the first day of June next following, the property upon which such taxes are owing will be levied upon and sold to enforce payment thereof; and there shall be added to said tax bill an additional Constable's fee. sum of twenty-five cents, constable's fee for service of such bill for taxes. The bills so made out shall be placed in the hands of said constables on or before the first Monday in April after the dates thereof, and on or before the first day of May next thereafter, one copy of each such bill shall be delivered to the person or corporation against whom it was made out; or on failure to find out such person or taxpayer in the district, the said constable shall leave the said copy with the agent of such person, persons or corporations, or shall conspicuously post the same on the property assessed; and the constable, on receiving and serving such tax bills, shall endorse upon one copy thereof the date and manner of service made, and shall on or before the said first Monday in May next thereafter, return the same to the treasurer; the said constable shall be paid twenty-five cents for each tax bill and notice served by him, to be paid by the treasurer out of the additional charge