

papers, accounts, credits and deposits belonging to said Treasurer's office or in the custody of said Treasurer shall be delivered up and transferred by him to his successor in office when such successor is duly elected and qualified.

SEC. 221. *And be it enacted*, That it shall be the duty of the Treasurer during the month of August after such annual levy to give notice thereof by advertisement inserted once a week for four successive weeks in two newspapers published in Somerset County, and to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons, or corporate institutions, or to the agent of the person or persons, or corporate institutions, to whom the property included in such bills as are assessed, so far as their residence or postoffice address may be known or ascertained by said Treasurer, on or before the first day of October next succeeding said levy, and such advertisements, hand-bills and tax bills shall also contain a clear statement relative to the discount to be allowed and the interest to be charged on all tax bills.

SEC. 222. *And be it enacted*, That the said Treasurer shall at least once in each week deposit in a national or State bank in Somerset County all taxes received or collected by him up to the date of such deposit, the portion due the State to be deposited to his credit as collector of State taxes, and the portion due Somerset County to be deposited to the credit of the County Commissioners of Somerset County, and he shall once a month from and after the first of November in each year forward to the State Treasurer a check for the amount of State taxes to his credit in bank, and he shall receive from the said bank, or either of them, a certificate of deposit for each deposit to the credit of the County Commissioners, which he shall deliver to said County Commissioners at their next regular meeting, and for which said County Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the President of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts due by Somerset County, duly approved and passed by said County Commissioners and by them ordered to be paid.

SEC. 223. *And be it enacted*, That on the first day of January next succeeding this levy 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 January, the date when said taxes become due and in arrears, and within thirty days after the first day of January the Treasurer shall deliver or mail to the last known postoffice address of each delinquent taxpayer