

papers published in Dorchester 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 institution to whom the property included in such bills as are assessed, so far as their residence or post office address may be known or ascertained by said Treasurer, on or before the fifteenth day of August next succeeding said levy, and such advertisements, hand bills and tax bills shall also contain a clear statement relative to the discounts to be allowed and the interest to be charged on all tax bills.

SEC. 113. The said Treasurer shall report to the County Commissioners, at their first regular meeting in each month, the amount of taxes, State and County separately, collected by him up to the date of such report and the amount of disbursements made and the balance in hand; and he shall deposit at least twice a week in some bank or banks or other banking institution in Dorchester County all taxes received or collected by him up to the date of such deposit, the portion due the State to his credit as collector of State taxes, and the portion due the County to his credit as Treasurer of Dorchester County, and he shall once a month, from and after the fifteenth day of September in each year, forward to the State Treasurer his check for the amount of State taxes to his credit in bank, and the money deposited to the credit of the Treasurer of Dorchester County shall only be drawn out upon his checks, which checks shall be countersigned by the Clerk to 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; except in the case of witness' fees, juror's fees, Criers' fees or Bailiffs' fees, such fees to be paid by the Treasurer upon the order of the Circuit Court for said County or upon the order of the Clerk of said Court, and upon the order of a Justice of the Peace he may pay the witness' fee which the State is bound to pay in criminal cases. And any taxpayer having a sum of money levied to his or her 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 thereof.

SEC. 114. On the first day of January succeeding the levy, taxes shall be deemed to be in arrears; and interest shall be charged and collected from the first day of September following such levy, the day whereon they become due