

posited to his credit as collector of State taxes and the portion due Worcester County to be deposited to the credit of the County Commissioners of Worcester County, and he shall once a month from and after the first of October 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 Worcester County, duly approved and passed by said County Commissioners and by them ordered to be paid.

SEC. 12. *And be it enacted*, That on the first day of January next succeeding each 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 twenty days after the first day of January the Treasurer shall deliver or mail to the last known postoffice address of each delinquent taxpayer on account of his assessment and the taxes and interest due thereon, with a notice of said delinquent thereto attached, that unless payment be made in full on or before the first day of July next after the delivery of said notice that the same will be collected by process of law; and it shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid on the said first day of July next after the delivery of said notice in the manner hereinafter prescribed by a sale of either real or personal property.

SEC. 13. *And be it enacted*, That if taxes be due and owing upon real and personal property, by any taxpayer the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

SEC. 14. *And be it enacted*, That whenever it becomes necessary for said Treasurer to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or any part thereof, once a week for four successive weeks in one newspaper published in Worcester County and by notice set up at the Court House door in Snow Hill, and any advertised no-