

198. It shall be the duty of the County Treasurer each year during the term of his office, as soon as the annual levy is made, to give public notice thereof by advertisement inserted once in a newspaper printed and published in said County, and the taxes so levied shall be due and payable on the first day of October of the year in which they are so levied. It shall be his duty to deposit at least once a week in any of the banks in Queen Anne's County all State and County taxes and all other State and County funds and/or moneys received or collected by him up to the date of such deposits, and all taxes, funds and moneys shall be deposited by the County Treasurer in the Bank, Banks or Trust Companies in the name of the County Treasurer of Queen Anne's County and the portion due to the State to his credit as Collector of State Taxes, and the portion due to the County to his credit as Treasurer of Queen Anne's County, and the money so deposited as aforesaid shall only be drawn out upon his checks as such County Treasurer on warrants issued by the Board of County Commissioners drawn on him in payment of the State's portion of said taxes and in payment of debts, demands and accounts due by said County, duly approved and passed by said County Commissioners, but he shall not pay any debt, demand, or account against said County without deducting from the amount thereof, or applying the proceeds of same against, all and every sum or sums due or owing to said county for taxes, including State taxes, or otherwise, by the holder of said debt, demand or account, and no assignment of such debt, demand or account to avoid such deduction or payment shall be valid, and whenever said deposits shall exceed fifteen thousand dollars in any one banking institution the surplus shall be deposited among the remaining banks of the county, as far as practicable, equal, provided, however, that the Treasurer may require any bank to give a bond as security prior to the making of any deposit.

199. On the first day of January, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from October the first of the year of the levy at the rate of one-half of one per cent for each month or fraction thereof, and between the fifteenth day of February and the first day of March in each year the County Treasurer shall cause to be published once in each of two successive weeks as an advertisement in a newspaper printed and published in said county a list of such delinquents, together with the