

said proceedings for the enforcement of the payment of said taxes, and to collect the same; and is hereby clothed with all the power and authority in law had by the retiring treasurer during his term of office for that purpose.

198. It shall be the duty of the treasurer each year during his term of office, as soon as the annual levy is made, to give public notice thereof by advertisement inserted in a newspaper printed and published in said county, and the taxes so levied shall be due and payable on the first day of September of the year in which they are so levied. It shall be the duty of the said treasurer, in the months of October and November of each year of his term, to sit one day at the principal town in each election district of said county, for the purpose of receiving taxes; due notice of each of said sittings shall be given by advertisement as hereinbefore provided, and he shall make a detailed report to the County Commissioners, at their first regular meeting in each month, of all receipts including the amounts of taxes and any interest and costs thereon, State and County, separately collected by him up to the date of such report and including the individual sources of such receipts, and the amounts of disbursements made, and the balance in hand, and he shall deposit at least once a week in any of the banks in Queen Anne's County, all taxes received or collected by him up to the date of such deposits, the portion due to the State to his credit as collector of State Taxes for said County, and the portion due to the County to his credit as treasurer of said County; and he shall once a month, at least from and after the first day of October in each year while in office, deliver to the County Commissioners, to be forwarded to the State Treasurer, his checks for the amount of State taxes to his credit in said banks, and the money deposited to him as Treasurer of "Queen Anne's County," shall only be drawn out upon his checks as such Treasurer, on warrants issued by the Board of County Commissioners, drawn on him 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 de-