

July of the year in which they are so levied. It shall be the duty of the said treasurer, in the month of July of each year of his term, to sit two days at the principal town in each election district of said county, and in the months of August and September, one day in each of said towns in each election district aforesaid, for the purpose of receiving taxes; due notice of each of said sittings shall be given by advertisement as hereinbefore provided, and he 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 amounts of disbursements made, and the balance in hand, and he shall deposit at least once a week in any of the six 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, and whenever said deposits shall exceed fifteen thousand dollars 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 of the said banks to give a bond as security prior to the making of any deposit, 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, and for which they have issued their warrant as aforesaid, shall only be entitled to have same paid after he or she has paid the State or County taxes upon his or her property and is not indebted in anywise therefor.

On the first day of September, 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 September 1st, the date when they became in arrears.

200. During the first week of February in each year the treasurer shall make up a list of all delinquent taxpayers and the amounts for which they are respectively in arrears,