

be filed and recorded in the office of the Clerk of the Circuit Court for said county.

153. It shall be the duty of the treasurer each year as soon as the annual levy is made to give public notice thereof by advertisement inserted in two newspapers 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, on or before the first day of September in each year, to mail to each taxpayer whose name appears upon the assessment books for said county, a statement, bill or account of his or her assessment, as well as the amount of the taxes due thereon. He shall report to the County Commissioners at each regular meeting in each month the amount of taxes, State and county, for each year, 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 one or more of the banks in Chestertown all taxes received or collected by him up to the date of such deposit, the portion due to the State to his credit as collector of State taxes and the portion due county to his credit as treasurer of Kent County; and he shall monthly forward to the State Treasurer, his check for the amount of State taxes to his credit in bank, and the money deposited to the treasurer of Kent County shall only be drawn out upon his check, countersigned by the president of the boards 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; and any taxpayer having a sum of money levied to his own 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 therefor.

SEC. 2. *And be it further enacted*, That this Act shall take effect from the first day of June, 1931.

Approved April 6, 1931.

CHAPTER 64.

AN ACT to add a new section to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Alleghany County," sub-title "Justices of the Peace," sub-heading