

collection and he shall have full power and it shall be his duty to receive and collect all State and County taxes levied as aforesaid and all money which may be due said County and state, with full power to enforce the payment of the same by sale or otherwise as hereinafter prescribed and to convey title to any real or personal estate sold by him for the payment of State and County taxes, in the same manner as prescribed in the succeeding sections and all taxes levied in Kent County for State and County purposes shall be collected by the County Treasurer.

156B. 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 at least two newspapers printed and published in Kent County and the taxes so levied shall be due and payable on the first day of April of the year in which they are so levied. It shall be the duty of said Treasurer on or before the first day of April, to make up, prepare and mail or deliver to each tax payer, whose name appears on the assessment books for Kent County, a statement, bill or account of his or her assessment as well as the amount of taxes due thereon.

It shall be his duty to deposit daily in one or more Banks in Chestertown all State and County taxes and all State and County funds and all monies received or collected by him, and all taxes, funds and monies shall be deposited by the County Treasurer in the name of the County Treasurer of Kent 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 Kent County, and the money so deposited, as aforesaid, shall only be drawn out upon his check as 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 said debt, demand or account to avoid such deduction or payment shall be valid.

All money belonging to the County received by the Treasurer shall be deposited in two classes of accounts, the first class of account shall be the Treasurer's daily checking account to meet current expenses, which account shall not