

collected by him up to the date of such deposits, and all taxes, funds and moneys shall be deposited by the County Treasurer in any such banks 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 and due to the County shall only be drawn out upon his checks as such County Treasurer on warrants issued by The 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. The Treasurer may require any such banks to give bond or collateral as security prior to the making of any deposit.

205. As soon as practicable after The County Commissioners of Queen Anne's County shall have fixed the rate of County taxation for the ensuing year on all assessments, persons or property subject to taxation in said County, the County Treasurer shall give public notice thereof by causing an advertisement to be inserted once in a newspaper of general circulation in said County, setting forth the several tax rates, the date the taxes are due, overdue and in arrears and the interest or penalties chargeable thereon and any discount allowable thereon, and he shall thereafter make out a bill or account of the taxes due by every person named on the tax roll for such year whose assessment shall have become final for such year, and place the same in the United States mail, postage prepaid, addressed to such person at the address shown on said tax roll, in a sealed envelope with the return address of the County Treasurer on the outside.

Nothing herein contained shall relieve any person from the payment of any taxes and at the times limited for the same because of the failure of the County Treasurer to mail or the person to receive a bill or account of the same.

206. 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 of general circulation in said County a list of all delinquents, together with the amount of taxes for which they are respectively in arrears, with a notice of warning to such delinquents thereto appended that unless payment be made in full of said taxes, together with all interest and costs accrued thereon to the date of payment, on or before the tenth day of April next, the same will be collected by process of law; he shall deliver or mail to each of such delinquents at the address shown upon the County assessment ledgers between the fifteenth day of March and the first day of April, in each year, an account of his taxes which are in arrears with a notice of warning to such delinquent thereto appended that, unless payment be made in full of said taxes, together with all interest and costs accrued thereon to date of payment, on or before the tenth day of April next, the same will be collected by process of law; and if on the tenth day of April next the said taxes, interest and costs are