

cester County, and to any taxpayer or taxpayers of said County during business hours; and all said books, documents and papers, accounts, credits and deposits belonging to said Treasurer's office or in the custody of the said Treasurer shall be delivered up and transferred by him to his successor in office when such successor is duly elected and qualified.

252. It shall be the duty of the Treasurer [during the month of July] after such annual levy [to give notice thereof by advertisement, inserted once a week for four successive weeks in two newspapers published in Worcester County, and] to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons, or corporate institutions, or to the agent of person or persons, or corporate institutions, to whom the property included in such bills [as] are assessed, so far as their residence, or post office address may be known or ascertained by said Treasurer on or before the [fifteenth day of August] *first day of September* next succeeding said levy and such [advertisement, hand bills and] tax bills shall also contain a clear statement relative to the discount to be allowed and the interest to be charged on all tax bills.

253. The said Treasurer shall at least once in each week deposit in a National or State Bank in Worcester County, all taxes received or collected by him up to the date of such deposit, [the portion due the State to be deposited to his credit as the collector of State taxes and the portion due Worcester County to be deposited to the credit of the County Commissioners of Worcester County,] and he shall once a month from and after the first of October in each year, forward to the State Treasurer a check for the amount of State taxes to his credit in bank, and he shall receive from the said bank, or either of them, a certificate of deposit for each deposit to the credit of the County Commissioners, which he shall deliver to said County Commissioners at their next regular meeting, and for which said County Commissioners shall give to said Treasurer a proper receipt or voucher, and said money shall only be drawn from said bank upon the check of the president of the County Commissioners, countersigned by the Treasurer, in payment of debts and accounts due by Worcester County, duly approved and passed by said County Commissioners and by them ordered to be paid; *or said money may be drawn and acted for by such other procedure as may be determined by special resolution of the Board of County Commissioners and any such payment shall require the signature of at least one County Commissioner and the counter signature of the Treasurer or his deputy.*

254. On the first day of January next succeeding each levy, taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from the first day of January, the date when said taxes become due and in arrears, and within twenty days after the first day of January the Treasurer shall deliver or mail to the last known post office address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon with a notice of said delinquent thereto attached, that unless payment be made in full [on or before the first day of July next after the delivery of said notice that] the same will be collected by process of law; [provided, however, that on or before the first day of April next succeeding the date of the levy the said Treasurer shall accept one-half of the taxes due by each of said taxpayers and of the interest due