

that such taxes remain unpaid. Said taxes shall be in arrear on and after the first day of January succeeding the date of levy, and it shall be the duty of the county treasurer and/or other officers who may be charged with the collection of the same, immediately thereafter to proceed to collect said taxes in arrears in accordance with the provisions of law for the collection of delinquent taxes.】

SEC. 9. *And be it further enacted,* That Section 102 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County," subtitle "County Commissioners," be and it is hereby repealed and re-enacted, with amendments; that Section 119 of said title, subtitle "County Treasurer," as said section was last enacted by Chapter 268 of the Acts of 1959, be and it is hereby repealed and re-enacted, with amendments, and all to read as follows:

102.

It shall be the duty of said clerk, 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 entered in books as the same has been done heretofore, and said books shall be delivered to the County Treasurer [not later than August 15th of the same year,] and *taxes* shall be due and payable on the first day of [September] *July in the year* in which they are levied; it shall be the further duty of the clerk to strike from the list of taxables the names of all insolvents returned to him by the Treasurer of said county and allowed by the County Commissioners as such.

119.

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 having the largest circulation, and the taxes so levied shall be due and payable on the first day of [September] *July* of the year in which they are levied; 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 amount of disbursements made and the balance in hand, and he shall deposit at least once a week in some bank in Caroline County, all taxes received or collected by him up to the date of such deposit, the portion due the State to his credit as Treasurer of Caroline County; and he shall once a month from and after the first day of October in each year, deliver to the County Commissioners, to be forwarded 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 Caroline County shall only be drawn out upon his check 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.

SEC. 10. *And be it further enacted,* That Section 314 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County," subtitle "Revenue and Taxes" as said Section was last amended by Chapter 194 of the Acts of 1941, be and it is hereby repealed; and that Section 328C of said title, subtitle "Roads"