of [said] State and County taxes. (P.L.L., 1930, Art. 22, sec. 804; 1957 Code, sec. 698. 1914, ch. 130; 1918, ch. 345; 1933, ch. 555, sec. 804; 1941, ch. 402; 1943, ch. 470; 1947, ch. 904; 1959, ch. 209.)

36-3. Same; bank deposits.

(A) [It shall be the duty of every] THE County Treasurer [in Washington County,] promptly [to] SHALL deposit [any and] all [moneys] MONEY RECEIVED by him [received] and collected in some bank or banking institution in Hagerstown[, Maryland, the said]. THE place of deposit [to] SHALL be approved by the County Commissioners [of Washington County, and in].

(B) IN approving [such] THE place of deposit the [said] Commissioners shall prefer the bank or banking institution which [shall agree] AGREES to pay the highest rate of interest on daily balances of [said] deposits[; provided, however, if two]. IF 2 or more banks or banking institutions [shall] agree to pay the same rate of interest on [said] deposits[,] and the [said] rate of interest [shall be] IS the highest rate of interest offered by a bank or banking institution [aforesaid] AS REQUIRED, [then the said] Commissioners may prefer one of the [said] banks or banking institutions offering the highest rate of interest [as aforesaid] and approve IT [the same; and provided further that the said].

(C) THE County Commissioners [of Washington County] may require the bank or banking institution [wherein] IN WHICH the [said] deposits are placed[,] to give bond or deposit securities, to be approved by the [said] County Commissioners [of Washington County], for the faithful performance of its trust. (See note (2)) (P.L.L., 1930, Art. 22, sec. 805; 1957 Code, sec. 701. 1914, ch. 319; 1933, ch. 555.)

36-4. Tax sales; alternative procedure.

In addition to the procedure for tax sales as provided by [Sections 72 to 90W, inclusive, of] Article 81 of the Annotated Code [of Maryland (1943 Supplement)], an alternative procedure as provided by this sub-title may be followed [in Washington County]. (See note (3)) (1957 Code, sec. 702. 1945, ch. 368, sec. 805B.)

36-5. Same; final bills, sales.

(a) Notice. At least [thirty] 30 days before any property is first advertised for sale under the provisions of this sub-title, the Treasurer or Collector of Taxes shall [cause to be mailed] MAIL to the person who last appears as owner thereof on the tax records at the last address shown on [said] THE records[,] a statement giving the name of [said] THE person and the amount of taxes due. On the statement [there shall also appear] the following notice SHALL APPEAR:
"Date.........