

(C) THE TAX BILLS SHALL CONTAIN A NOTICE TO THAT EFFECT THAT IF THE TAXES ARE NOT PAID ON OR BEFORE THE NEXT JANUARY 1, WITH THE INTEREST DUE ON THEM AFTER OCTOBER 1, THE TAXES WILL BE COLLECTED BY PROCESS OF LAW. (P.L.L., 1930, Art. 20, sec. 347; 1963 Code, sec. 279; 1910, ch. 10, sec. 221 (p. 1134); 1927, ch. 22, sec. 221; 1963, ch. 825, sec. 22; 1977 Code, sec. 55; 1988, ch. .)

7-203. WHEN TAXES IN ARREARS.

(A) DATE. ON OCTOBER 1 FOLLOWING THE LEVY, UNPAID TAXES ARE IN ARREARS.

(B) THE TREASURER SHALL ENFORCE THE PAYMENT OF ALL TAXES ON REAL PROPERTY THAT ARE UNPAID ON THE FOLLOWING JANUARY 1 IN THE MANNER PROVIDED IN STATE LAW. (P.L.L., 1930, Art. 20, sec. 349; 1963 Code, sec. 281; 1910, ch. 10, sec. 223 (p. 1134); 1927, ch. 22, sec. 223; 1963, ch. 441, sec. 349; 1963, ch. 825, sec. 22; 1977 Code, sec. 57; 1988, ch. .)

7-204. TAXES DEPOSITED, DISTRIBUTED.

AT LEAST ONCE IN EACH WEEK THE TREASURER SHALL DEPOSIT IN A NATIONAL OR STATE BANK IN SOMERSET COUNTY ALL TAXES RECEIVED OR COLLECTED BY HIM UP TO THE DATE OF THE DEPOSIT. THE PORTION DUE THE STATE SHALL BE DEPOSITED TO THE TREASURER'S CREDIT AS COLLECTOR OF STATE TAXES, AND THE PORTION DUE SOMERSET COUNTY SHALL BE DEPOSITED TO THE CREDIT OF THE COUNTY COMMISSIONERS. ONCE A MONTH, THE TREASURER SHALL FORWARD TO THE STATE TREASURER A CHECK FOR THE AMOUNT OF STATE TAXES TO THE STATE TREASURER'S CREDIT IN THE BANK. THE COUNTY TREASURER SHALL RECEIVE FROM THE BANK A CERTIFICATE OF DEPOSIT FOR EACH DEPOSIT TO THE CREDIT OF THE COUNTY COMMISSIONERS, WHICH THE COUNTY TREASURER SHALL DELIVER TO THEM AT THEIR NEXT REGULAR MEETING, AND FOR WHICH THEY SHALL GIVE TO THE COUNTY TREASURER A PROPER RECEIPT OR VOUCHER. FUNDS SHALL BE DRAWN ONLY FROM THE BANK UPON THE CHECK OF THE PRESIDENT OF THE COUNTY COMMISSIONERS, COUNTERSIGNED BY THE TREASURER, IN PAYMENT OF DEBTS AND ACCOUNTS DUE BY SOMERSET COUNTY, DULY APPROVED AND PASSED BY THE COUNTY COMMISSIONERS AND ORDERED BY THEM TO BE PAID. (P.L.L., 1930, Art. 20, sec. 348; 1963 Code, sec. 280; 1910, ch. 10, sec. 222 (p. 1134); 1963, ch. 825, sec. 22; 1977 Code, sec. 56; 1988, ch. .)

7-205. CREDIT FOR UNCOLLECTIBLE BILLS.

(A) UNCOLLECTIBLE BILLS. ALL CLAIMS FOR ERRONEOUS, INSOLVENT, OR UNCOLLECTIBLE TAX BILLS FOR WHICH THE TREASURER CLAIMS A CREDIT SHALL BE PRESENTED TO THE COUNTY COMMISSIONERS BEFORE OR AT THE TIME SPECIFIED FOR THE FINAL SETTLEMENT.

(B) PROOF REQUIRED. THE COUNTY COMMISSIONERS MAY NOT ALLOW CREDIT FOR ERRONEOUS, INSOLVENT, OR UNCOLLECTIBLE TAXES, UNLESS SATISFACTORY PROOF IS PRODUCED UNDER OATH THAT THEY CANNOT BE