any taxpayer having a sum of money levied to his or her use or a debt against the county, passed by said County Commissioners, shall only be entitled to have the same paid after he has paid the State and county taxes levied upon his or her property and is not indebted in anywise therefor.

68C. On the first day of January in each year taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from September first, the date when they become due and payable, and immediately after the first day of January the Treasurer shall deliver or mail to the last known postoffice address, to each delinquent who has not prior thereto received the same, an account of his assessment and the taxes and interest due thereon, with a notice and warning to said delinquent thereto attached, that unless payment be made in full within thirty days from the delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law, and said Treasurer may at any time between the first day of January and the first day of March proceed to seize, levy upon and sell the property of such delinquent, or so much thereof as may be necessary to pay said taxes, with interest and costs thereon, according to the provisions of the Code of Public General Laws relating thereto; and on all tax bills unpaid on the first day of March in each year the said Treasurer shall collect for his own use three per centum to be collected by him from the person owing said taxes at the same time and in the same manner that such taxes are collected, as soon after the first day of March as practicable; the said Treasurer shall give delinquent thirty days' notice by mail, said notice to said delinquent at his last known postoffice address or by posting such notice on the premises, to pay said taxes, interests and charges and commissions; after the expiration of said thirty days' notice he shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay said taxes, interest, charges, commissions and costs of sale, and for this purpose the Treasurer is hereby clothed with all the powers that were possessed by collectors of State and county taxes in Caroline County prior to the first day of January, 1892, under the Code of Public General Laws of the State of Maryland, and all local laws for said county in force on said date; and the said Treasurer shall make out and deliver to the County Commissioners between the 10th and 20th of June a list of all taxes unpaid on the tenth day of June and then in his hands for collection, showing the

Taxes in arrears and interest on same.

Shall give thirty days' notice.