

SEC. 8. *And be it enacted*, That the County Commissioners shall make their annual levy for State and county taxes on or before the first Tuesday in June in each and every year, and the same shall be due and payable on the 1st day of January next succeeding the levy thereof; and on all county taxes paid on or before the 1st day of September a discount of four per cent shall be allowed; and on all county taxes paid on or before the 1st day of October next succeeding the levy a discount of three per cent. shall be allowed; and the County Treasurer shall take the discount from the tax bills for county purposes regularly, in the manner aforesaid, and shall note the same upon his books, and upon the receipt given for taxes so paid; but the discount allowed on county taxes by this section or on State taxes provided by law, shall not be made to any person, set of persons, or corporate institution, unless the whole amount of State and county taxes due by such person, set of persons, or corporate institution for the current year, be paid at the time of making such discount.

Commission'rs shall make annual levy.

Discounts, etc.

SEC. 9. *And be it enacted*, That within sixty days after the annual tax levy shall have been made the said Treasurer, in performance of his duties as clerk to said County Commissioners shall make a true copy of the assessment list of Talbot County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons, or corporate institution, as the same there appears on the assessment books of said county, with the name of said owners, arranged according to election districts, and alphabetically for each district, and the amount of State and county taxes due and owing by every such person, set of persons, or corporate institution; and said books shall be transferred to the office of the County Treasurer, and the said Treasurer shall place thereon all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of said Treasurer to enter alphabetically on a ledger the entire account of each taxpayer in one place, so that the whole may be seen and easily examined; and it shall be the further duty to keep the accounts, as provided above in this section, in separate and distinct sets of books for each election district of Talbot County. It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the sources whence the same were received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasury of the State of Maryland.

Shall make copy of assessment list within certain time.

Transfer said books to Treasurer, etc.