

law, and shall meet once a quarter, and as much oftener as the necessities of the county may in their judgment require; *Provided, however,* that the meeting to make the annual levy of taxes shall be held previous to the first day of July in each year.

5. They shall levy all needful taxes on the assessable property within the county liable to taxation, and provide for collecting the same, and they may make such levy in whole or in part by estimate; they shall provide for the support of the courts, compensate jurors and county or State witnesses, levy for out pensions allowed by themselves or the trustees of the poor, and such sums as may be necessary to pay accounts allowed by them for the funeral expenses of paupers, and pay and discharge all claims on or against the county which have been expressly or impliedly authorized by law.

6. They shall allow no claim against the county not properly chargeable to the same, and to which the claimant shall not produce a legal voucher.

7. They shall, when satisfied that any error has arisen by assessing property not liable to be assessed, rectify such error and levy and pay to the proper person any money that may have been paid in consequence of such error.

8\*. Whenever any lands in any of the counties in this State shall greatly depreciate in value by reason of the diminished value of the fisheries attached thereto, the county commissioners may reduce the assessment so as to make it conform to the fair value of the property.

9. They shall make out and publish annually in at least two newspapers published in their respective counties, if there be two, a detailed minute and accurate statement of the expenses of their said counties, specifying therein each particular item of expense, and for what and to whom paid, and shall also deliver to the sheriff of their respective counties as many copies of such statement as there are election districts in the county, at least ten days before each general election, and the sheriff shall, within six days after the receipt of such copies, set up one of them at the place of holding elections in each election district; and the clerk to the county commissioners and the sheriff who shall fail to perform the duty imposed by this section, shall each forfeit the sum of one hundred dollars.