

taxes, and all who pay the same on or before the first day of October succeeding the date of its levy, shall be entitled to a deduction of four per cent., and at the time of receiving said taxes, the Treasurer shall make the deduction aforesaid, and note the same upon the receipt given for same, and all county taxes shall be considered due and in arrears on the first day of October succeeding the date of their levy, and shall bear interest from the date.

Sec. 45. *And be it enacted*, That it shall be the duty of the Clerk of the County Commissioners within thirty days after the completion of the assessment or rate of tax, to deliver to the County Treasurer a fair copy thereof, and the Treasurer shall collect the same according to the laws of the State of Maryland, directing him to collect and enforce payment of the same, in accordance with this Act and existing laws, and pay over to the order of the County Commissioners the County tax collected by him according to law, and also pay over to the Treasurer of the State of Maryland the State tax collected by him, in accordance with the laws of the said State requiring collectors of State tax to pay over the same; and the bond of the said Treasurer shall be liable for all sums of money collected by him on account of State and County taxes as aforesaid, until the same shall have been accounted for and paid over according to law, and the said Treasurer shall be entitled to a commission of three and a-half per centum on the amount of State and County taxes received by him for collection, and the said commission shall be in full for the services of said Treasurer in the discharge of his duties in said office, except such cost as may accrue in enforcing the payment of any taxes collected by him, and the County Commissioners shall levy an amount sufficient to pay the commissions so allowed, and the said Treasurer shall be allowed to retain, in his returns to the County Commissioners, his commissions on the amount of County taxes as collected by him, and he shall also be paid by the County Commissioners his commissions on the State tax collected by him, as he may, from time to time, present his receipts from the Treasurer of Maryland, showing the amount paid over to the said State by

Duty of Clerk.
to County
Commissioners

To pay over.

Entitled to
commission.