

ico County, without any extra compensation whatsoever; and he is empowered to administer an oath or affirmation to any account to any person presenting a claim against Wicomico County, but he shall not administer such oath or affirmation in any other place than in the office of the County Commissioners, nor shall he be allowed any fee for administering said oath or affirmation.

SEC. 7. *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 first day of January next succeeding the levy thereof, and all county taxes paid on or before the last day of August, a discount of three per cent. shall be allowed, and all county taxes paid on or before the last day of September a discount of two per cent. shall be allowed; and on all county taxes paid on or before the last day of October next succeeding the levy a discount of one 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 book, 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 institutions unless the whole amount of State and county taxes due by such person, set of persons or corporate institutions for the current year be paid at the time of making such discounts.

Discounts on
payments of
taxes.

SEC. 8. *And be it enacted*, That within sixty days after the annual 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 Wicomico County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institutions 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 institutions; and said books shall be kept in the office of the County Commissioners, 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

Credits for
moneys re-
ceived, trans-
ferred, etc.