

Duties of successor.

successor and all papers and books relative thereto, except the books containing taxes uncollected by him for which his bond is responsible, and he shall be allowed twelve months after the expiration of his term of office to make a complete statement of State and county taxes that may be in his hands uncollected, and to pay over to the parties entitled thereto the amounts respectively due thereon.

Office of Treasurer.

SEC. 4. *And be it enacted*, That the County Commissioners shall provide and furnish the Treasurer an office in the court house building or in some other building as near thereto as possible, and it shall be the duty of the Treasurer to keep his said office open daily, except on legal holidays, and he shall attend for the transaction of business therein in person or by deputy appointed as hereinafter provided.

Assistant Treasurer.

SEC. 5. *And be it enacted*, That the said Treasurer may appoint some person resident in said county to be Assistant Treasurer, who shall be authorized to act in his place and for whose acts he shall be responsible, and who shall give such bond, conditioned for the faithful performance of the duties imposed upon him, as the Treasurer may require; the said Assistant Treasurer to be paid three hundred dollars by the county and such other compensation, if any, as the Treasurer may contract to pay him out of his own salary or commissions, and the said sum of three hundred dollars shall be levied for the use of the said Assistant Treasurer at the same time as hereinafter provided for the levy of the salary of the Treasurer.

Salary and fees.

SEC. 6. *And be it enacted*, That the said Treasurer shall receive an annual salary of twelve hundred dollars, to be levied by the County Commissioners at their annual levy each year, beginning with the first levy after the term of office of the said Treasurer shall begin; and he shall also be allowed the commissions allowed by Article 81 of the Code of Public General Laws of Maryland, entitled "Revenue and Taxes," for the collection of State taxes, as well as such fees for making new assessments as are now allowed to collectors for making the same.

Prompt taxpayers and delinquents.

SEC. 7. *And be it enacted*, That all persons or incorporated institutions who shall pay their taxes, State or county, on or before the first day of September of the year for which they were levied, shall be entitled to a deduction of five per centum on the amount of said taxes; for all taxes that are due after the first day of September succeeding the date of