

## 1890, ch. 183, sec. 3.

89. The County Commissioners shall provide and furnish the treasurer an office in the courthouse 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 from nine o'clock in the forenoon to three o'clock in the afternoon on Tuesday of each and every week, except when Tuesday is a legal holiday, and as much oftener as he may think proper, and he shall attend for the transaction of business therein in person or by deputy; it shall be his duty also to attend in person or by deputy to collect and receive taxes at least once in each three months in each election district at such times and places as he may designate, of which at least ten days' notice shall be given by publication in a newspaper or newspapers and by handbills posted in the respective districts at the expense of the county, not to exceed, however, the sum of twenty-five dollars, and the said treasurer shall appoint a deputy who shall be clerk to the County Commissioners, and it shall be the duty of the said deputy to attend all meetings of the County Commissioners and perform such duties and services as now required by law or that may hereafter be required, and he shall receive for his services as Clerk to the County Commissioners the sum of three hundred dollars to be paid by the county, and he shall receive for his services as deputy treasurer, such compensation as the treasurer may see fit to allow, to be paid however out of the commissions herein allowed the said treasurer, and the treasurer shall be responsible for all acts of his deputy touching the matter pertaining to his office.

1890, ch. 183, sec. 4. 1916, ch. 531. 1924, ch. 44. 1927, ch. 621.

90. It shall be the duty of the clerk of the said County Commissioners within ten days after the annual tax levy shall have been made, to deliver to the treasurer a fair copy of the assessment lists of said county showing the aggregate assessment of every person, corporate institution or set of persons, as the same then appears on the assessment books of said county, with the names of said owners arranged according to election districts, and alphabetically for each district, and also to deliver to said treasurer a certified copy of the rule or resolution of said Commissioners making said tax levy, and also to deliver to said treasurer a certified copy of each item for which and each person for whom a levy is made and the amount thereof, and the said treasurer shall pay the same out of his collections upon the order of the party or parties entitled thereto, and the said treasurer shall be entitled to a commission of three per centum on the amount of State and county taxes collected and paid over by him, and it shall be the duty of the County Commissioners of said county, at their annual levy of taxes, to levy a sufficient sum to pay the estimated commission of the treasurer and the necessary expenses of the office as required by this law.

1890, ch. 183, sec. 5.

91. All taxpayers who shall pay their taxes in cash on or before the first day of September following the levy shall be entitled to a discount