

thereon of five per cent.; on or before the first day of October following a discount of four per cent.; on or before the first day of November following a discount of three per cent., and on or before the first day of December following a discount of two per cent., which shall be allowed by the treasurer in his settlement with them and which shall be allowed the treasurer in his settlement with the Commissioners.

1890, ch. 183, sec. 6.

**92.** It shall be the duty of the treasurer to keep certain books to be supplied by the said Commissioners, in which shall be entered a full, fair and correct account of all matters relating to the duties of his office, he shall also keep a full and fair correct cash account showing all sums of money received by him so as to indicate the sources whence received and showing all sums of money disbursed by him so as to indicate the purposes to which applied; he shall report and exhibit to the said Commissioners once in every two months or oftener if required by said Commissioners, a full and particular statement and account of his receipts and disbursements from the time of his appointment or from the time of his last report as the case may be, and shall exhibit also his vouchers for his disbursements, which vouchers after cancellation shall be retained by said treasurer, but the statement shall be left with the Commissioners and filed in the office; all books, accounts and papers belonging to the treasurer's office shall be the property and records of Calvert County, and at all times shall be subject to the examination of the County Commissioners; all books, documents and papers, goods and chattels, accounts and credits, money and deposits belonging to the treasurer's office or in his custody as treasurer shall be delivered up and transferred by him to his successor in office who shall receipt therefor; provided, that the tax levies placed in his hands for collection or so much thereof which shall remain uncollected or unaccounted for by him and for which his bond is responsible shall be retained by him.

1890, ch. 183, sec. 7.

**93.** It shall be the duty of the treasurer as soon as the annual tax levy shall have been made and placed in his hands to prepare the bill of each taxpayer, and on application, he shall forward the bill by mail or otherwise or deliver the same to the person or corporate institution to whom the property included in such bill is assessed; it shall be the duty of the treasurer during the month of March succeeding each levy to make out all tax bills which have not been paid in duplicate form, and to place the same in the hands of the several constables of the districts wherein the property assessed is located or the owners reside, to be delivered to the parties owning the same, and each bill so made out shall contain a notice that if the same be not paid on or before the first day of June next after the date of said bill, the property upon which said taxes may be owing will be levied upon and sold to enforce payment thereof, and there shall be added to the principal sum of such State and county taxes so in default and the interest thereon, the additional sum of twenty-five cents for the