

Section 183; and such other accounts connected with the offices of the county treasurer and the County Commissioners as the County Commissioners may direct. Said accountant shall be called "the Auditor of Taxes in Dorchester County," and shall, before he enters upon the duties of his office, take and subscribe before the Clerk of the Circuit Court, the official oath prescribed by the State Constitution, and he shall hold office for two years, from the first day of May following his appointment, and for his services he shall receive such yearly salary as the County Commissioners may fix, and shall be paid the same by the said Commissioners in two equal semi-annual installments on the second Tuesday in January, and the second Tuesday in July. He shall report in writing to the County Commissioners the result of his examination as soon after he has made the same as may be practicable. In case of a vacancy in said office, the said court or one of the judges thereof shall fill the vacancy for the balance of the unexpired term.

See sec. 159.

1908, ch. 341, sec. 121 (p. 748). 1910, ch. 762, sec. 121 (p. 787).
1914, ch. 834, sec. 121.

191. The treasurer may, in his discretion, attend in person or by deputy in each election district, three days in each year to collect and receive taxes, and he shall give at least two weeks' notice of the time and place of such visits to the respective districts by hand bills and post same conspicuously in no less than three public places in such election district of said county, and by advertising in two newspapers published in Dorchester County, and said notice and advertisement shall contain a brief statement of the discounts allowed and interest charged on tax bills.

1908, ch. 341, sec. 121A (p. 748). 1910, ch. 762, sec. 121A (p. 787).
1914, ch. 834, sec. 121A.

192. The County Commissioner shall annually at their first meeting in the month of March appoint one competent person residing in each election district of Dorchester County, to be assessor for said election district of said county, except in Election District Number Seven or Cambridge in which said named election district the clerk to the County Commissioners of Dorchester County shall be the assessor for said election district, whose duty it shall be, by all lawful means to inform himself of all property of whatsoever nature, including stocks, bonds and other instruments created or acquired in their respective election districts, which is not included in the last revised list of assessments, and shall annually before the tenth day of April in each year value the same and shall make returns of such valuations, verified by affidavit, giving the name of the reputed owners of said property, together with the postoffice addresses, and the description and the value, as fixed by him, of such property, to the County Commissioners, who shall levy and pay to each of said assessors in full for their services, an amount not exceeding two dollars per thousand of newly assessed property in all election districts, except Cambridge district, and not exceeding one dollar per thousand of newly assessed property in said last-named district, and it shall be the