

county, or his removal from office, or his death or resignation during his term of office, the county commissioners shall at once proceed to fill such vacancy by the election of a competent person for the remainder of the term, who shall within twenty days from the date of his election, qualify and bond as hereinbefore directed; and the county commissioners shall continue after twenty days to make such election until a treasurer shall qualify and bond as aforesaid; provided, that such new treasurer so taking the place made vacant by removal, death or resignation, shall not collect nor take charge of any of the taxes that may be in the hands of such late treasurer uncollected, and for which the bond of such late treasurer is responsible, except as herein otherwise provided; but such taxes shall be collected under existing laws applicable to collectors of State and county taxes when there is a death or resignation; the sureties on any treasurer's bonds shall, when so required by said commissioners, make oath in due form of law, respectively, that they are the owners in their own right of real estate situated in said county equal, at least, over and above their debts and liabilities in value to the amount of the bond; the said commissioners may at any time demand of any treasurers such other or further bond, with such other or further security as in their judgment the interest of the State and county may require.

1890, ch. 566, sec. 44. 1918, ch. 114.

101. The County Commissioners shall provide and furnish the Treasurer an office in the Court House Building, in the town of Oakland, which office shall be plainly designated by external sign as the office of the County Treasurer; and it shall be the duty of the Treasurer to keep his said office open from nine o'clock in the forenoon until three o'clock in the afternoon, and to attend therein for the transaction of business by person or by deputy, on every day of the week, except Sunday and legal holidays.

1890, ch. 566, sec. 45.

102. The county commissioners shall make their annual levy for State and county taxes on or before the third Tuesday of April in each and every year; all county taxes shall be due and payable on the first day of September next succeeding the date of the levy thereof; and on all county taxes paid on or before the said first day of September, a discount of three per cent. shall be allowed; and after the first day of January all taxes shall bear interest at the rate of six per cent. per annum until paid; the treasurer shall take the discount from and charge interest on the tax bills for county purposes regularly in the manner aforesaid, and shall note the same upon his books and upon the receipt given for taxes so paid; but the discount allowed on county taxes by this section shall not be made to any person or corporate institution unless the whole amount of State and county taxes due by such person or corporate institution for the current year be paid when the same is made.

1890, ch. 566, sec. 46.

103. It shall be the duty of the clerk of said county commissioners, within ten days after the annual tax levy shall have been made, to deliver