

1914, ch. 94, sec. 101B.

150. No warrants shall be drawn on any Tax Collector, or Collector of Taxes, after his successor shall have qualified; but all money in the hands of the retiring collector shall be immediately paid over by him to the succeeding Tax Collector, after such succeeding Tax Collector shall have qualified, who shall receive and credit the same to the several accounts for which it has been collected; and the retiring collector shall collect the unpaid taxes due for the year of his appointment, and pay the same as collector to the incumbent Tax Collector, who shall receive and credit the same to the several accounts for which they were levied.*

P. L. L., 1888, Art. 22, sec. 102. 1878, ch. 3. 1918, ch. 112.

151. All County taxes levied by the County Commissioners shall be due and payable on the first day of the month following that in which they are levied; and all persons and corporations that shall pay their County taxes prior to the first day of July following such levy shall be entitled to a deduction of five per centum on the amount of said taxes; on all County taxes paid during the month of July, a discount of four per centum shall be made; on all County taxes paid during the month of August, a discount of three per centum shall be made; all County taxes remaining unpaid after the expiration of the month of August shall bear interest from the first day of September; but all taxes paid during the months of September, October, November and December of the year of the levy of said taxes shall have the interest thereon remitted, but if paid on or after the first day of January following their levy the full amount of interest dating from the first day of September following their levy shall be charged and collected and placed to the credit of the County, as well as the principal of the taxes thus received; and the books of the Collector shall be so kept as to show the amount assessed to each individual, the date of the payment thereof, and the amount received with interest.

P. L. L., 1888, Art. 22, sec. 103. 1878, ch. 3.

152. The collector shall enter on books kept for the purpose, accounts of all taxes to be collected by him, with the names of the owners of the property so taxed, the particulars thereof, and the rate and amount due on the same, and shall place thereon, with proper dates, all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of the collector to enter alphabetically on his ledger the entire account of each taxpayer in one place, so that the whole may be seen and examined by the several persons to whom the property is assessed.†

P. L. L., 1888, Art. 22, sec. 104. 1878, ch. 3.

153. All orders or warrants drawn upon said collector by the county commissioners shall be signed by the president and clerk of said board,

*Sec. 2, ch. 94, 1914, repealed all Acts inconsistent therewith.

†Ch. 709, 1927, added secs. 103A-103-I, relating to collection of taxes, subject to approval by the voters at November election, 1928, but due to oversight, the Act was not submitted.