

books, stationery and printing for the conduct of the business of the treasurer's office, and all advertisements required to be made by the treasurer for any purpose, shall be contracted for and paid by the County Commissioners.

Wells v. Thomas, 72 Md. 26. *Davidson v. Brice*, 91 Md. 681.

P. L. L., 1888, Art. 2, sec. 225. 1894, ch. 615. 1910, ch. 618. 1914 Code, sec. 349.

490. The County Commissioners of said county shall make their annual levy for State and county taxes between the fifteenth day of May and the first day of June in every year; and the same shall be a first lien on all property assessed for said taxes from the first day of July next succeeding the date of the levy therefor, and shall be due and payable on the last named date; from all tax bills for State purposes there shall be allowed the discounts now allowed or hereafter allowed by statute regulating the collection of State taxes, and the method of collecting the same shall be as regulated or to be hereafter regulated by Acts of Assembly in connection with State taxes; on all tax bills for county purposes, not paid on or before the fifteenth day of August next succeeding the levy thereof; and the treasurer shall 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 receipts given for taxes so paid; but the deduction allowed on State taxes as provided by law shall not be made to any person or corporate institution, unless the whole amount of State and county taxes due by such persons or corporate institution, for the current year be paid when the same is made.

P. L. L., 1888, Art. 2, sec. 226. 1894, ch. 615, sec. 226. 1914 Code, sec. 350.

491. It shall be the duty of the clerk of County Commissioners, immediately after the annual levy of taxes is made, to give public notice thereof, and of the rate for each district of said county, by advertisement inserted once a week for three successive weeks, in two newspapers published in said county; and he shall have prepared, and as soon as the annual tax levy shall have been made, shall deliver to the treasurer a fair copy of the assessment list 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 the said owners arranged according to election districts and alphabetically for each district; and also to deliver to said treasurer a certificate copy of the order or resolution of the County Commissioners making such tax levy. It shall also be the duty of the clerk of said Commissioners to examine and audit the accounts and reports of the treasurer, as presented to them, under their direction, and carefully to preserve for reference all such reports and accounts, together with the vouchers accompanying the same, after cancelling such vouchers.

P. L. L., 1888, Art. 2, sec. 227. 1894, ch. 615, sec. 227. 1914 Code, sec. 351.

492. It shall be the duty of the treasurer to keep books, to be supplied by the County Commissioners, in which shall be entered consecutively a