

every year and the same shall be due and payable on the first day of January next succeeding the levy thereof, and all County taxes paid on or before the 15th day of September, a discount of three per cent. shall be allowed, and all County taxes paid on or before the 15th day of October a discount of two per cent. shall be allowed; and the County Treasurer shall take the discount from the tax bills for County purposes regularly in the manner aforesaid and shall note the same upon his book, and upon the receipt given for taxes so paid, but the discount allowed on County taxes by this section or on State taxes provided by law shall not be made to any person, set of persons or corporate institutions unless the whole amount of State and County taxes due by such person, set of persons or corporate institutions for the current year be paid at the time of making such discounts.

1914, ch. 182. 1920 Code, sec. 331.

250. Within sixty days after the annual levy shall have been made the said Treasurer, in performance of his duties as Clerk to said County Commissioners, shall make a true copy of the assessment list of Worcester County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institutions as the same there appears on the assessment books of said County, with the name of said owners arranged according to election districts, and alphabetically for each district, and the amount of State and County taxes, due and owing by every such person, set of persons or corporate institutions; and said books shall be kept in the office of the County Commissioners, and the said Treasurer shall place thereon all credits whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of said Treasurer to enter alphabetically on a ledger the entire account of each taxpayer in one place so that the whole may be seen and easily examined; and it shall be the further duty of said Treasurer to keep the accounts as provided above in this Section in separate and distinct sets of books for each election district of Worcester County. It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the source whence the same was received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasurer of the State of Maryland.

1914, ch. 182. 1920 Code, sec. 332.

251. All books, documents and papers pertaining to the County Treasurer's office shall be the property and records of Worcester County, and shall be kept in the County Commissioner's office and shall at all times be subject to the examination of the County Commissioners, the Grand Jury of Worcester County, and to any taxpayer or taxpayers of said County during business hours; and all said books, documents and papers, accounts, credits and deposits belonging to said Treasurer's office or in the custody of the said Treasurer shall be delivered up and transferred by