

same, and shall pay the same to the said treasurer, or his order, within six months after receiving the copy aforesaid; and all moneys levied for educational purposes by the county commissioners shall be levied separately and distinctly from the other items of taxation, and shall in no year be less than ten thousand dollars, and a list thereof shall be furnished by them to the school commissioners of the said county; and the collectors shall make returns of all said tax collected upon the days required by law for the return of the State school taxes; and if any collector shall fail to perform his duties as directed in this section, he shall be liable to indictment, and on conviction thereof in the circuit court for Dorchester county, shall be fined not less than one hundred dollars nor more than five hundred dollars, in the discretion of the court.

1878, ch. 160.

112. Every collector of State and county taxes shall account for and pay to the county treasurer two-thirds thereof, respectively, by the first day of April succeeding the date of the levy of said taxes, and the remaining third by the first day of December thereafter; provided, that no collector shall receive any commissions, or other compensation in lieu thereof, for the collection of any taxes remaining unpaid by him at said last mentioned date.

Ibid.

113. Every collector shall on all sums paid by him to the county treasurer on or before the fifteenth day of September of the year for which the taxes are levied, be allowed a deduction of five per cent.; on all sums paid by him on or before the fifteenth day of October of the said year, a deduction of four per cent., and on all sums paid by him on or before the fifteenth day of November of said year, a deduction of three per cent., which deduction shall in each case be noted by the treasurer upon the receipt given the collector; and it is the meaning of this section that said deduction shall be made from the gross amount of the State and county taxes placed in the hands of said collectors, and shall not be in addition to those made in favor of the taxpayers.

Ibid.

114. Each taxpayer of said county shall have a rebate of his assessed taxes, both State and county, at the rate and on the con-