

except when he is absent from the town of Oakland for the purpose of collecting taxes, as hereinafter provided for. It shall be his duty to attend in person, or by deputy, in each election district of said county, two days between the first day of July and the first day of September in each year, to collect and receive taxes; and he shall give at least ten days' notice of the time and place of such visits, to the respective districts.

1898, ch. 515.

**46.** The county commissioners shall make their annual levy for State and county taxes on or before the third Tuesday in April in each and every year, and the same shall be due and payable on the first day of August next succeeding the date of the levy thereof; from all tax bills for county purposes which shall be paid prior to the first day of September in the year of the levy thereof, a discount of five per centum shall be deducted from the amount thereof; from all such bills paid during the month of September succeeding the levy thereof, a discount of four per centum shall be allowed; and all taxes levied for county purposes remaining unpaid on the thirty-first day of December in the year of the levy thereof shall be in arrear, and interest shall be charged and collected thereon from the date when the same shall have been due and payable, to wit, on the first day of August next succeeding the levy thereof; and the treasurer shall make deductions 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 deductions 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.

*Ibid.*

**47.** 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 to the treasurer a fair copy of the assessment lists 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