

SEC. 7. *And be it enacted*, That it shall be the duty of the clerk of the county commissioners on or before the first day of August, in the year eighteen hundred and ninety-two, and in each and every year thereafter, to deliver to each collector a copy of the assessment of his collection district with the rate of taxes for said year, and the aggregate amount placed in his hands for collection.

Copy.

SEC. 8. *And be it enacted*, That the taxes levied upon any property owned by any person to whom there may be due any sum of money on the levy list of said county shall be first paid, before said person or his or her assigns shall be entitled to receive said money due on said levy list; and each collector may receive any part of the levy list in payment of taxes at any time.

Taxes to be paid.

SEC. 9. *And be it enacted*, That on the first day of January next, after the taxes are levied, they shall be deemed to be due and in arrear, and shall bear interest from that day, but they may be received on or after the first day of September preceding; and each of said collectors shall have the same remedy or remedies in enforcing the payment of taxes in his collection district, as is or may be provided for collectors of taxes by the Code of Public General Laws.

When due.

SEC. 10. *And be it enacted*, That all documents, books and papers belonging to the office of any collector are hereby declared to be the property of Worcester county, and at all times shall be subject to the examination of the county commissioners.

Documents

SEC. 11. *And be it enacted*, That all acts or parts of acts, so far as they are inconsistent with this act, be and the same are hereby repealed, upon the taking effect of the provisions of this act.

Repeal

SEC. 12. *And be it enacted*, That this act shall take effect from and after the first day of April, in the year eighteen hundred and ninety-two, but nothing herein contained shall be construed to impair, impede or abate any proceedings already taken, or to be taken under existing laws in the collection of taxes in Worcester county, or be construed to impair the right of any collector of taxes appointed before the taking effect of this act, to collect taxes levied prior thereto.

Not to abate

SEC. 13. *And be it enacted*, That the county commissioners shall have power to fill any vacancy that may occur in the office of clerk and treasurer, or of any of the collectors, by reason of failure to qualify or otherwise, and the term of office of any person appointed to fill such vacancy shall expire at the same time as the term of the person holding such office, had said vacancy not have occurred.

Vacancies.

Approved April 8, 1890.