

estate situated in said county equal, at least, over and above their debts and liabilities in value to the amount of the bond; the said commissioners may at any time demand of any treasurers such other or further bond, with such other or further security as in their judgment the interest of the State and county may require.

44. The county commissioners shall provide and furnish the treasurer an office in the court house building, or in some other building as near the same as possible, in the town of Oakland, which office shall be plainly designated by external sign as the office of the county treasurer; and it shall be the duty of the treasurer to keep his said office open from nine o'clock in the forenoon until three o'clock in the afternoon, and to attend therein for the transaction of business by person or by deputy, on every day in the week, except Sundays and legal holidays, and except when he is absent from the town of Oakland for the purpose of collecting taxes as hereinafter provided; it shall be his duty to attend in person or by deputy, in each election district of said county at least 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 two weeks notice of the times and places of such visits to the respective districts by handbills announcing the same, conspicuously posted in three public places in each election district of said county, and by advertisement in two newspapers published in said counties, and such handbills and advertisements shall contain section forty-five of this article.

45. The county commissioners shall make their annual levy for State and county taxes on or before the third Tuesday of April in each and every year; all county taxes shall be due and payable on the first day of September next succeeding the date of the levy thereof; and on all county taxes paid on or before the said first day of September, a discount of three per cent. shall be allowed; and after the first day of January all taxes shall bear interest at the rate of six per cent. per annum until paid; the treasurer shall take the discount 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 discount 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.

46. 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