

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 the said year, a deduction of three per cent., which deduction shall in each case be noted by the treasurer of said county upon the receipt given the collector; and it is the meaning of this section that the 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 tax-payers.

Meaning of this section.

SEC. 12. *And be it enacted*, That each tax-payer of said county shall have a rebate of his assessed taxes, both State and county, at the rate and on the conditions of paying the same to the collectors as specified in the preceding section, with the proviso that his payments shall in each case be made not later than five days prior to the respective dates for payment within which allowance and rebate are as aforesaid to be made and in favor of the collectors; and the said county treasurer is to be allowed the same deductions on all sums accounted for by him to the State treasury by the first day of October, November and December respectively of the year for which the levy is made, and accounted for to the County Commissioners as in this act provided.

Each tax-payer.

Not later.

To be allowed

SEC. 13. *And be it enacted*, That the County Commissioners of Dorchester county shall annually levy upon said county a commission of not more than five per cent. on the amount of State and county taxes, to be placed in the hands of said collectors for collection, said commissions to be levied for the use of said collectors respectively, and to be collected as other charges are collected, but in his settlement with said county treasurer, each collector shall only be allowed to retain his commissions on the actual amount of State and county taxes actually collected by him and paid over to said treasurer.

Shall annually levy.

In his settlement.

SEC. 14. *And be it enacted*, That if any collector shall fail to pay over to the treasurer of said county the amount of money which may or should be in his hands for the use of the State or county by the first day of April specified for payment in the tenth

Shall fail to pay.