

such vacancy by the election of a competent person for the remainder of the term, who shall within twenty days from the date of his election, qualify and bond as hereinbefore directed; and the County Commissioners shall continue after twenty days to make such election until a Treasurer shall qualify and bond as aforesaid; provided, that such new Treasurer so taking the place made vacant by removal, death or resignation, shall not collect nor take charge of any of the taxes that may be in the hands of such late Treasurer uncollected, and for which the bond of such late Treasurer is responsible, except as herein otherwise provided; but such taxes shall be collected under existing laws applicable to collectors of State and County taxes when there is a death or resignation; the sureties on any Treasurer's bonds shall, when so required by said Commissioners, make oath in due form of law, respectively, that they are the owners in their own right of real 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 further security as in their judgment the interest of the State and County may require.

102. All taxes shall be levied for the calendar year, and as of the first day of January of such year as the date of finality. The County Commissioners shall fix the rate of County taxation for such year on or before the first day of February; all County taxes shall be due and payable on the first day of April of such calendar year, and shall be overdue and in arrears on the first day of the succeeding October; on all County taxes paid on or before the first day of June, a discount of two per cent. shall be allowed; and on all County Taxes paid during the months of June and July a discount of one per cent. shall be allowed; and upon all taxes paid during the months of August and September the amount thereof without discount or interest shall be required; but upon all State and County taxes remaining unpaid after the 30th day of September, interest at the rate of one-half of one per cent. per month shall be charged and collected. 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.