

and the aggregate amount placed in his hands for collection.

SECTION 66. The annual levy made by the County Commissioners shall be due and payable on the first day of September of the year in which it is made; but the commissioners shall allow on all taxes paid before the first day of September a discount of four per cent.; on all taxes paid before the first day of October a discount of three per cent.; on all taxes paid before the first day of November a discount of two per cent.; on all taxes paid before the first day of December a discount of one per cent.; said discounts to apply only to county tax, and the discounts on State tax to remain as regulated by the Code of Public General Laws.

When due.

Discount.

SECTION 67. The County Commissioners, on or before the second Tuesday of August, in each year, shall name six days prior to the first day of September, six days prior to the first day of October, six days prior to the first day of November, and six days prior to the first day of December, for the sitting of the collectors in their respective districts for the purpose of receiving taxes; and the commissioners shall also designate the places in each district at which the sittings shall be held, and shall require their clerks to give public notice of the days and places so named and designated.

Days of sitting

SECTION 68. And the collectors shall, within five days after the close of each sitting, pay to the State treasurer and to the clerk of the County Commissioners the taxes received by them during said sitting; and a failure to comply with this section, so far as it relates to county tax, shall subject the collector or collectors so failing to a loss of the discount allowed by him or them during said sitting; and the clerk of the County Commissioners, for all tax received by him from collectors after the expiration of the five days succeeding each sitting, shall give his receipt for the actual amount paid, without discount.

To whom paid.

Give receipt.

SECTION 69. On the first day of January taxes shall be deemed in arrear, and the collectors shall make out for each delinquent in their respective districts a statement of amount of taxes due from said delinquent, and shall at once present the statement to such delinquent, or his or her agent, together

When in arrear.