

visions of section one hundred and ninety-eight of this article.

SEC. 198. The county commissioners of said county shall make their annual levy for state and county taxes on or before the third Tuesday in April, in each and every year, and the same shall be due and payable on the first day of July next succeeding the date of the levy thereof; from all tax bills for county purposes, which shall be paid prior to the first day of September in the year of the levy thereof, a discount of five per centum shall be deducted from the amount thereof; from all such bills paid during the month of September succeeding the levy thereof, a discount of four per centum shall be allowed; from all paid during the month of October succeeding, a discount of three per centum shall be allowed; from all paid during the month of November succeeding, a discount of two per centum; upon all bills for county taxes paid during the month of December in the year of the levy thereof, the amount thereof, without discount or interest, shall be required and paid; all taxes levied for county purposes remaining unpaid on the thirty-first day of December in the year of the levy thereof shall be in arrear, and interest shall be charged and collected thereon from the date when the same shall have been due and payable, to wit: from the first day of July next succeeding the levy thereof; and the treasurer shall make deductions 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 receipts given for taxes so paid; but the deduction allowed on county taxes by this section shall not be made to any person, persons or corporate institution, unless the whole amount of state and county taxes due by such person, persons or corporate institution for the current year be paid when the same is made.

Levy—when made.

Discounts allowed.

Interest—when chargeable.

Deductions—to whom allowed.

SEC. 199. 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 appears on the assessment books of said county, with the names of the said owners arranged according to election districts and alphabetically for each district; and also

Duty of clerk.