

thirty-first day of December in the year of the levy thereof, shall be in arrears; and interest shall be charged and collected thereon from the first day of January 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.

SECTION 200, SUB-SECTION 6. It shall be the duty of the Treasurer, in his annual visits to the different election districts of the said county, for the purpose of receiving and collecting the State and county taxes, as provided in this article, and at all other times, to inform himself by all lawful means of all property, stock or investments in said county liable to taxation and not included in the last revised list of assessments; and of all buildings and improvements, and of all property created or acquired since said revised assessment, and shall value the same at the full cash value thereof, and shall make return thereof to the said County Commissioners; and for the purposes of this section, the said Treasurer shall be clothed with the power of General Assessor, and shall receive the fees heretofore allowed by law or usage to Collectors of Taxes for assessing new property in said county, and his valuation thereof shall be subject to revision and correction by said Commissioners; it shall, moreover, be lawful for the said County Commissioners to appoint in each of the election districts of said county, one of the Constables thereof to act under this section, and to make such return to the said Commissioners, in which case, said Con-

May correct
assessment.