

urer qualifies as herein provided; provided, that such new treasurer so taking the place made vacant by death, removal or resignation, shall not collect nor take charge of any of the taxes that may be in hands of said late treasurer uncollected, and for which the bonds of said late treasurer are responsible; but such taxes shall be collected under existing laws applicable to collection of State and county taxes when there is death or resignation.

SEC. 3. *And be it enacted*, That the County Commissioners shall provide and furnish the treasurer an office in the court-house building or in some other building as near thereto as possible, and it shall be the duty of the treasurer to keep his said office open daily except on legal holidays, and he shall attend for the transaction of business therein in person or by deputy, and it shall be his duty to attend in person to collect and receive taxes at least once in every three months in each election district at such times and places as he may designate, of which at least ten days' notice shall be given by publication in a newspaper or newspapers and by handbills posted in the respective districts at the expense of the county, not to exceed, however, the sum of fifty dollars.

Office of
treasurer.

SEC. 4. *And be it enacted*, That 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 list 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 said owners arranged according to election districts and alphabetically for each district and the amount of State and county taxes due and owing by every such person, corporate institution or set of persons, and also to deliver to said treasurer a certified copy of the rules or resolutions of said County Commissioners making said tax levy, and also to deliver to said treasurer a certified copy from such book containing the same, of a list of each item for which and each person for whom a levy is made and the amount thereof, and the said treasurer shall pay the same out of his collections upon the order of said County Commissioners, and the said treasurer shall receive for his services a salary of \$1,600 per annum, to be paid by the county.

Assessment
list.

SEC. 5. *And be it enacted*, That all taxpayers who shall pay their taxes on or before the first day of September following the levy, shall be entitled to a discount thereon of five per cent.; on or before the first day of October following a dis-

Discounts.