

count of four per cent.; on or before the first day of November following a discount of three per cent., and on or before the first day of December following a discount of two per cent., which shall be allowed by the treasurer in his settlement with them, and which shall be allowed to the treasurer in his settlement with the commissioners, and all taxes unpaid on the first day of January following the levy shall bear interest from said first day of January until paid, at the rate of six per centum per annum, and said Treasurer shall account for said interest in his settlement with the commissioners.

Accounts of
treasurer.

SEC. 6. *And be it enacted*, That it shall be the duty of the treasurer to keep certain books and all needful stationery, including postage to be paid for by the commissioners, in which books shall be entered a full, fair and correct account of all matters relating to the duties of his office; he shall also keep a full and fair correct cash account, showing all sums of money received by him, so as to indicate the sources whence received and showing all sums of money disbursed by him, so as to indicate the purposes to which applied; he shall report and exhibit to the said commissioners, and in every three months or oftener, if required by said commissioners, a full and particular statement and account of his receipts and disbursements from the time of his appointment or election, as the case may be, or from the time of his last report, which statement shall be published in at least two newspapers published in Howard county, and shall exhibit also his vouchers for his disbursements, which vouchers, after cancellation, shall be retained by said treasurer, but the statement shall be left with the commissioners and filed in their office. All books, accounts and papers belonging to the treasurer's office, shall be the property and records of Howard county, and at all times shall be subject to the examination of the County Commissioners and all other persons interested. All books, documents, and papers, goods and chattels, accounts and credits, money and deposits belonging to the treasurer's office or in his custody as treasurer, shall be delivered up and transferred by him to his successor in office, who shall receipt therefor; provided, that the tax levies placed in his hands for collection, or so much thereof which shall remain uncollected or unaccounted for by him and for which his bond is responsible, shall be retained by him.

Service of
tax bills.

SEC. 7. *And be it enacted*, That it shall be the duty of the treasurer, as soon as the annual tax levy shall have been made and placed in his hands, to prepare the bill of each taxpayer,