

Section 8 A. *And be it enacted*, That 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., and on all taxes paid before the first day of December a discount of one per cent.; said discount to apply only to county taxes.

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When levy shall be due and payable.

Section 8 B. *And be it enacted*, That the County Commissioners on or before the second Tuesday of August in each year shall name ten days prior to the first day of September, October, November and December, respectively, for the sitting of the collectors in their respective districts for the purpose of receiving taxes, and also the places at which their sittings shall be held, and shall direct the clerk to give public notice of the times and places so named.

Time of sitting for receiving taxes.

Section 8 c. *And be it enacted*, That the collectors shall within five days after the last day on which such sittings is required in each month pay over to the Treasurer of the county the taxes received by them during the said sitting, and a failure to comply with said requirement shall subject the collector so failing to a loss of the discount allowed him during said sitting.

Taxes to be paid over to Treasurer.

Section 8 D. *And be it enacted*, That each collector may receive any part of the levy list on payment of taxes at any time, subject to the same rate of discount that he is directed to allow on taxes paid.

Levy list received.

Section 9. *And be it enacted*, That on the first day of January next after the taxes are levied they shall be deemed to be due and in arrear and shall bear interest from that day, and the collectors shall each make out for the delinquents in his collection district a statement showing the amount due from said delinquent, and shall at once present the statement to such delinquent or his or her agent, and if no owner or agent in county, to post same on land, together with a notice that unless the taxes so due are paid before the first day of July next, and in default of payment at expiration of such time the collector shall at once proceed to enforce the payment of such taxes in the manner provided for collectors of taxes by the Code of Public General Laws.

When taxes are due and in arrears.

Section 9 A. *And be it enacted*, That the bond of any collector failing to comply with the preceding section shall be put in suit by the County Commissioners at the October term of the Circuit Court for Worcester County next after the said first

Bond to be put in suit.