

CHAP. 76. the last day of September a discount of three per cent. shall be allowed; and on all county taxes paid on or before the last day of October next succeeding the levy a discount of two per cent. shall be allowed; and the county treasurer shall take the discount from the tax bills for county purposes regularly, in the manner aforesaid, and shall note the same upon his book, and upon the receipt given for taxes so paid; but the discount allowed on county taxes by this section or on State taxes provided by law, shall not be made to any person, set of persons, or corporate institution, unless the whole amount of State and county taxes due by such person, set of persons, or corporate institution for the current year be paid at the time of making such discount.

True copy of  
assessment  
list to  
be made.

SEC. 8. *And be it enacted*, That within sixty days after the annual levy shall have been made, the said treasurer in performance of his duties as clerk to said County Commissioners shall make a true copy of the assessment list of Wicomico county in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institution as the same there appears on the assessment books of said county, with the name of said owners arranged according to election district, and alphabetically for each district, and the amount of State and county taxes due and owing by every such person, set of persons or corporate institution, and said books shall be kept in the office of the County Commissioners, and the said treasurer shall place thereon all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of said treasurer to enter alphabetically on a ledger the entire account of each taxpayer in one place, so that the whole may be seen and easily examined; and it shall be the further duty to keep the account, as provided above in this section, in separate and distinct sets of books for each election district of Wicomico county. It shall also be the duty of said treasurer to keep a full and fair cash account showing all sums of money received by him, so as to indicate the source whence the same was received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasurer of the State of Maryland.

Books, etc.  
subject to  
examination.

SEC. 9. *And be it further enacted*, That all books, documents and papers pertaining to the county treasurer's office shall be the property and records of Wicomico county, and shall be kept in the County Commissioner's office, and shall at all times be subject to the examination of the County Commissioners, the grand jury of Wicomico county and any tax-