

each election district, and shall also certify to the treasurer all the items of the levy made by them, showing in detail the several amounts levied and the specific purpose for which each is levied, and the treasurer shall thereupon open upon his books proper accounts crediting each item so levied under its proper head, and as payments are made charging the amounts so paid to the several accounts, and he shall place the names of the taxpayers and the several amounts with which they are assessed upon his books, and shall be prepared to furnish bills and receive taxes on or before the first day of June in each year.

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262 B. County taxes shall be due as soon as they are levied and shall bear interest from the first day of the next September at the rate of six per cent., and on all county taxes paid before September 1st a discount of one-half per centum per month shall be allowed.

When taxes  
are due.

262 C. The treasurer shall as soon as the annual levy is placed in his hands give notice thereof by advertisement, stating the time from which taxes bear interest and the discounts allowed on both State and county taxes and warning taxpayers of their liability to be published as delinquents and to have their property sold if taxes are not paid as required by law; he shall also immediately make out the bill of each taxpayer upon which a similar notice shall be printed, and he shall upon application forward the bills by mail to the taxpayer or his agent.

Notice to be  
given by ad-  
vertisement.

262 D. On the first days of October, January, April and July of each year, and oftener if the County Commissioners require it, the treasurer shall make a report of the receipts and disbursements for the preceding months showing the sources of such receipts and the respective accounts for which such disbursements were made, and on the first day of July in each year he shall make a similar report covering the receipts and disbursements for the preceding year, which reports shall be presented to the County Commissioners at their first meeting after said respective dates, and a short summary of said quarterly reports shall be published by the County Commissioners.

Report to be  
made.

262 E. The said treasurer shall keep separate accounts of the State and county levies of taxes, and the sums received by him on account of the county levy shall be disbursed exclusively for county purposes; and any person for whose

Separate  
account to  
be kept.