

treasurer and collector shall make his final accounting with the State Treasurer and with the County Commissioners on or before the second Tuesday in July of each year, and after being allowed for insolvencies, close his tax accounts for the previous year; the provisions of this section, relating to the collection of State and county taxes, shall not apply to estates in the hands of trustees, executors or administrators, or otherwise in custodia legis, the taxes on such estates becoming demandable only at such times as they may be ready for distribution according to law.

SEC. 217. *And be it enacted*, That the said treasurer and collector shall receive as compensation for his services an annual salary of eighteen hundred dollars; and all books, papers and documents pertaining to the official duties of county treasurer and collector of State and county taxes, shall be purchased at the expense of the county and shall belong to Somerset county, and be at all times subject to examination by the County Commissioners of Somerset county, or by any one authorized by said commissioners to inspect or examine the same.

Compensation of treasurer and collector.

SEC. 218. *And be it enacted*, That all taxpayers who shall pay their taxes in the month of October next succeeding the levy of same, shall be entitled to a discount of four per cent. on the amount due; and all who shall pay in November following the levy of same, shall be entitled to a discount of three per cent., which shall be allowed by the treasurer and collector to such persons so paying, and which shall be allowed to the treasurer and collector in his settlements with the County Commissioners.

Discounts.

SEC. 2. *And be it enacted*, That this act shall take effect and go into operation on the first day of July in the year eighteen hundred and ninety-four.

Effective.

Approved April 6th, 1894.