

or corporate institution, unless the whole amount of State and county taxes due by such persons or corporate institution for the current year be paid when the same is made.

Notice of
levy.

Assessment
lists.

SEC. 226. It shall be the duty of the clerk of County Commissioners, immediately after the annual levy of taxes is made, to give public notice thereof, and of the rate for each district of said county, by advertisement inserted once a week for three successive weeks, in two newspapers published in said county; and he shall have prepared, and as soon as the annual tax levy shall have been made, shall deliver to the treasurer a fair copy of the assessment lists of said county, showing the aggregate assessment of every person, corporate institution or set of persons, as the same then appears on the assessment books of said county, with the names of the said owners arranged according to election districts and alphabetically for each district; and also to deliver to said treasurer a certificate copy of the order or resolution of the County Commissioners making such tax levy. It shall also be the duty of the clerk of said commissioners to examine and audit the accounts and reports of the treasurer, as presented to them, under their direction, and carefully to preserve for reference all such reports and accounts, together with the vouchers accompanying the same, after cancelling such vouchers.

Accounts of
treasurer.

Cash account.

SEC. 227. It shall be the duty of the treasurer to keep books, to be supplied by the County Commissioners, in which shall be entered consecutively a fair and correct itemized account of all taxes, and accounts, and moneys to be collected by him, with the names of persons owing the same, and if for taxes, with assessments of the persons owing the same, and opposite each such item on the same line and in appropriate columns, to enter the time of payment of the same, the amount received on account thereof in cash or county scrip or certificate of indebtedness, respectively; the discount allowed on the original amount of such item, or the interest collected thereon, as the case may be, and in final column, headed "Results," the final disposition made of such item, and the date of his report or account thereof made to said commissioners; he shall also keep a full and fair cash account, showing all sums of money received by him, so as to indicate the source whence the same were derived, respectively, and showing all sums of money disbursed by him, so as to indicate the purposes to which the same were applied, respectively. He shall also keep an account of all debts due to or due by said commissioners, and shall