

109. The said official shall perform all the duties and services now required by law of the clerk of the County Commissioners, or which may hereafter be required of the same by law, or which may be required of him by any order of the County Commissioners. He shall have charge of all records, papers, books and other things appertaining or belonging to the County Commissioners, and he shall not allow any of them to be removed or taken from their office and custody except in obedience to a summons or order of a court of equity, or upon the written order of the County Commissioners.

110. The said official shall collect all State and county taxes, levied by the County Commissioners, and he shall collect all moneys due and owed to the said county from any and every source whatever, and he shall disburse the same, under the provisions of the law and the orders of the County Commissioners, and shall assess all new property of the county subject to the approval of the County Commissioners, and shall receive such compensation for the same as said commissioners shall allow, not exceeding one dollar for each one thousand dollars of property assessed. It shall be his duty promptly to deposit any and all moneys by him received and collected in some bank or banks or in some banking institution or institutions, in Dorchester county, to be approved by the County Commissioners, and in approving such place or places of deposit, the said commissioners shall prefer the bank or banks, the banking institution or institutions which will agree to pay two per cent. on monthly balances of deposits, rather than any bank or institution which will not pay interest. No account or other claim against the county shall be paid, by the said official, unless the payment thereof has been previously ordered by the County Commissioners, and all checks or drafts for withdrawing money deposited as aforesaid in any bank or banking institution, shall be signed by the said official as "Treasurer and Collector of State and County Taxes in Dorchester County," and the same shall be countersigned by the president of the Board of County Commissioners, except in the case of witness fees, payable under the order of the court or clerk of the court aforesaid.

111. All taxes levied by the County Commissioners shall become due and in arrear on the first day of January, following the date of the levy, and shall be due and payable and bear interest from the first day of September following such levy, but no interest shall be charged if the entire taxes owed in any year by any taxpayer shall be paid before the same becomes due and in arrear. Within one month after the annual levy is made, or as soon thereafter as may be reasonably practicable,