

the clerk shall give notice as hereinafter mentioned, once a week for three successive weeks, by advertisement, inserted in all the newspapers published in said county, or in such of them as will insert the notice, for the sum of three dollars, provided that the publication thereof in one of said newspapers shall be sufficient, if one only will insert the notice on said terms. If all but one refuse to publish the notice on said terms, said clerk shall publish the same in the one newspaper, and also by means of handbills, conspicuously posted in two or more places in each election district of the said county; or if all refuse, he shall give the notice by handbills, conspicuously posted as aforesaid. If the notice is published in all the newspapers of the county, the clerk may also give said notice by handbills. The said notice in the newspapers and in the handbills shall set forth: (1) the date of the levy, and the day on which the taxes levied shall become due and in arrear, and the date from which the same shall bear interest; (2) the rate per cent. for the year, imposed on the taxable property for the State and county, respectively; (3) the discount or rebate, that will be allowed, in the case of any taxes, which shall be paid, on any specified day, before the taxes become due and in arrear.

112. The annual levy of taxes shall be made on or before the first day of July in each year, or as soon thereafter as may be practicable.

113. Each taxpayer shall be allowed a rebate in the State and county taxes respectively, with which he is assessed and charged in any year, at the rate of two and a-half per cent. on all sums paid by him to the treasurer and collector, or to one of his assistants or deputies, on or before the first day of September in the year in which the taxes are levied, and he shall be allowed a rebate at the rate of two per cent. on all sums paid by him as aforesaid after the first day of September and on or before the first day of October in such year, and he shall be allowed a rebate at the rate of one per cent. on all sums paid by him as aforesaid after the first day of October and on or before the first day of November in such year, but no rebate shall be allowed to the treasurer and collector in his accounts unless the taxpayer actually pays all his State and county taxes in the year for which the rebate is given, and takes and receives a quit-tance therefor. The date of the payment of such taxes and the amount of the rebate shall be noted in or on the acquittance. The taxes may be paid, less the rebate, at the office of the County Commissioners in Cambridge, or to the treasurer and collector, in person, or to one of his assistants or deputies, when attending in any election district of said county for the purpose of collecting taxes.