which he shall be answerable by law; which bond shall be secured by a fidelity or security company qualified to act as surety or guarantor under the laws of the State of Maryland, and shall be approved by the Judges of the Circuit Court for Talbot County, or a majority of them, and thereafter be recorded in the office of the Clerk of the Circuit Court for said County, the cost of said bond to be borne by said county.

Upon the failure of any Treasurer-elect to execute the bond required and provided for by the preceding section on or before the day on which he is to take possession of the office of Treasurer and enter upon the duties thereof, in conformity with the provisions of this Act, the County Commissioners of Talbot County shall appoint some qualified voter of Talbot County as Treasurer in the place of the one who failed to qualify, and so on after every interval of thirty days until a Treasurer shall be duly qualified.

In case of the death, resignation or removal of the Treasurer during his term of office the County Commissioners shall, within twenty days thereafter appoint a Treasurer for the unexpired term thus created, who shall take the oath, give the bond and perform all the duties of said office prescribed by law.

80. The said County Commissioners shall make their annual levy for State and County taxes on or before the first day in April in each and every year, and on all county taxes paid before the first day of September a discount of three per cent shall be allowed IN THE SOUND DISCRETION OF THE COMMISSIONERS AS SHALL FROM TIME TO TIME BE SET BY RESOLUTION OF THE SAID COMMISSIONERS, and the Treasurer shall take the discount from the tax bills for county purposes regularly in the manner aforesaid, and shall note the same upon his books and upon receipts for taxes so paid; but the discount allowed on county taxes by this section, or on State taxes provided by law, shall not be made to any person, set of persons or corporate institutions, unless the whole amount of State and County taxes due by such person, set of persons or corporate institution for the current year be paid at the time of making such discount.

Within sixty days after the annual tax levy shall have been made the Treasurer of the County shall make a true copy of the assessment list of Talbot County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institution, as the same shall appear on the assessment books of said county, with the names of said owners arranged according to election districts, and alphabetically for each district, and the amount of State and County taxes due owing by every such person, set of persons, or corporate institution; and said books shall be transferred to the office of the County Treasurer, and the said Treasurer shall place thereon all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall also be the duty of the said Treasurer to keep a full and fair cash account, showing all sums of money received, respectively, and showing all sums of money paid out by him, either to the County Commissioners or to the Treasurer of Maryland.

81. The Treasurer shall appoint a clerk and such other assistants as he may deem necessary to assist him in the proper performance