

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 249-255, inclusive, of Article 24 of the Code of Public Local Laws of Maryland (1930 Edition), title "Worcester County", sub-title "Revenue and Taxes", Section 254 thereof having been amended by Chapter 326 of the Acts of 1933, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

249. The County Commissioners shall make their annual levy for State and County taxes on or before *the* first Tuesday in June, in each and every year and the same shall be due and payable on the first day of January next succeeding the levy thereof, and *on* all County taxes paid on or before the [15th] 30th day of September, a discount of three per cent shall be allowed, and *on* all County taxes paid on or before the [15th] 31st day of October a discount of two per cent shall be allowed; and the County Treasurer shall take the discount from the tax bills for County purposes regularly in the manner aforesaid and shall note the same upon his book, and upon the receipt given 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 institutions for the current year be paid at the time of making such discounts.

250. [Within sixty days after the annual levy shall have been made the said Treasurer, in performance of his duties as Clerk to said County Commissioners, shall make a true copy of the assessment list of Worcester County in books supplied by the County Commissioners for the purpose, showing] *All books and records required to be kept by the Treasurer under the provisions of Article 81 of the Annotated Code, shall be kept in the office of the Treasurer; in addition to the contents of the "tax rolls" as required by said Article 81, the tax rolls shall show the aggregate assessment of every person, set of persons or corporate institutions as the same there appears on the assessment books of said County, with the name of said owners arranged according to election districts, and alphabetically for each district, and the amount of State and County taxes, due and owing by every such person, set of persons or corporate institutions; [and said books shall be kept in the office of the County Commissioners,] and the said Treasurer shall place thereon all credits whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of said Treasurer to enter alphabetically on a ledger the entire account of each taxpayer in one place so that the whole may be seen and easily examined; and it shall be the further duty of said Treasurer to keep the accounts as provided above in this section in separate and distinct sets of books for each election district of Worcester County. It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the source whence the same was received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasurer of the State of Maryland.*

251. All books, documents and papers pertaining to the County Treasurer's office shall be the property and records of Worcester County, and shall be kept in the [County Commissioner's office] *office of the Treasurer* and shall at all times be subject to the examination of the County Commissioners, the Grand Jury of Wor-