

sioners shall, within thirty days thereafter, appoint a Treasurer and Collector 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.

SEC. 110. The County Commissioners of said County shall have power and authority to make levies of taxes for State and County purposes, including public schools, and it shall be their duty to make such levy in each and every year, on or before the first day of May, or as soon thereafter as may be practicable, and the same shall become due and in arrears 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 on or before the day when the same shall become due and in arrear. And on all taxes paid on or before the first day of September following such levy, a discount of three per cent. shall be allowed, and on all taxes paid on or before the first day of October a discount of two per cent. shall be allowed; and the County Treasurer shall take the discount from the tax bills regularly in the manner aforesaid and shall note the same upon his book and upon the receipt given for taxes paid, but the discount allowed on State and County taxes by this Section 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 discounts.

SEC. 111. All books, documents and papers pertaining to the County Treasurer's office shall be the property and records of Dorchester County and shall be kept in said Treasurer's office, and shall at all times be subject to the examination of the County Commissioners, the grand jury of Dorchester County, and any taxpayer or taxpayers of said County; and of all said books, documents and papers, accounts, credits and deposits belonging to said Treasurer's office or in the custody of said Treasurer, shall be delivered up and transferred by him to his successor in office, when such successor is duly elected and qualified and enters upon the duties of his office.

SEC. 112. It shall be the duty of the Treasurer during the last two weeks of July and the first two weeks of August, after each annual levy, to give notice thereof by advertisement inserted once a week for four successive weeks in at least two news-