taxes.

Sec. 10. And be it enacted and ordained, That it shall be the duty of the City Collector to enter the account of each tax payer in one place on his ledger, so that the whole may be seen, examined and corrected, if any correction be required, by the several tax payers.

Sec. 11. And be it enacted and ordained, That it shall be the duty of the Collector aforesaid, to make out and deliver to each person assessed, or to his, her or their agent, or to leave on the property charged, a copy of his, her or their bill of taxes, for the year, on or before the first day of August in said year.

Sec. 12. And be it enacted and ordained, That any person or persons who may pay their taxes hereafter to be imposed, shall be entitled to the following deductions: if paid on or before the first day of May, in the year in which such taxes may be imposed, five per cent; if paid on or before the first day of June, four and one-half per cent; if paid on or before the first day of July, four per cent; if paid on or before the first day of August, three and one-half per cent; if paid on or before the first of September, three per cent; if paid on or before the first of October, two and one-half per cent; if paid on or before the first of November, two per cent; if paid on or before the first day of December, one per cent; if paid on or before the thirty-first day of December, one half per cent, upon the amount of his, her or their respective bills.

Sec. 13. And be it enacted and ordained, that any person or persons who shall not have paid the amount of his, her or their respective accounts for taxes on or before the first day of January next, after the same shall have been imposed, shall be charged a penalty of one-half of one per centum per month upon the amount thereof to be computed from that day, which the said Collector is hereby authorized to demand and collect according to law.