

Requisition.

taxes, and take a memorandum of all accumulation of assessable property of every kind, according to the existing tax law, and make return of the same to the County Commissioners, and the said commissioners shall allow said collectors a fair compensation for all their services in making said returns. The County Commissioners shall require the said collectors, in rendering their monthly statements of taxes collected to the County Treasurer, to state under oath, from whom taxes have been collected, and the amount from each person so collected, together with a statement of how much has been collected from real estate and from personal property ; and it shall be the duty of the County Commissioners to require the clerk to their board to open an account with each tax payer in the county, and to credit the same in accordance with the statements furnished by the tax collector ; and said collectors of taxes shall hold their office for one year, or until their successors are appointed, at the pleasure of the County Commissioners.

Duties necessary to re-appointment.

Sec. 63. *And be it enacted*, That the County Commissioners shall not re-appoint any person as collector of State or county taxes whose collections have not been made, and whose accounts have not been settled in full as collector of taxes, within six months after the expiration of the year in which such tax bills have been placed in their hands for collection, unless said County Commissioners shall have been satisfied by a statement made to them under oath, that the said collectors have complied with all the requirements of this law, and that the said delinquencies were uncollectable, and the said Commissioners may require from collectors any further proof which in their judgment may seem necessary.

Liability.

Sec. 64. *And be it enacted*, That the property of the securities of the tax collectors shall be at all times liable for the delinquencies of said collectors in the full amount of their bonds, and no subsequent sale or transfer of such property by the said securities shall prevent the seizure and sale of such property to satisfy any claims against the said collectors for failure to account for, and pay over to the State or County Treasurer, the amount of taxes collected by them.