

of the next month after the said taxes are placed in their hands for collection, and on the first Tuesday in each and every month thereafter, and oftener if required by the County Commissioners, the amount collected by them, until the collections are completed; and on failure to make such monthly or other payments, the delinquent collector may be removed from office by the County Commissioners and another appointed in his stead, and at the end of the time allowed by law for the collections aforesaid by said collectors, they and each of them shall make to the County Treasurer a full and complete return, under oath, of the whole amount of taxes collected by them during the year, and also an alphabetical list of all delinquent tax payers in their respective tax collection districts, and the sums due by each of them, which lists the County Commissioners are authorized to have published in at least one newspaper published in the county, and on a failure to complete within twelve months from the day of receiving said taxes for collection the collection and return of the whole amount thereof to the County and State Treasurer, respectively, except such sums as the County Commissioners, upon examination of the returns of said collectors, may determine to be and to have been uncollectable, their bonds shall be liable for the same, and the County Commissioners may cause suit to be brought on the bonds given for the county taxes; the County Commissioners shall require the said collectors in rendering their monthly or other statements of taxes collected to the Treasurer, to state under oath from whom taxes have been collected, and the amount from each person, with a statement how much has been collected from real estate and personal property; and it shall be the duty of said Treasurer to open an account with each taxpayer of 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; 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

Report
monthly.

Return under
oath.

Bond liable.

Treasurer to
open account.