

end of the time herein allowed 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 publish in at least one newspaper published in the county, and on failure to complete, within twelve months from the day and date 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 shall cause suit to be brought on the bonds given for the county taxes, and the state treasurer may cause suit to be brought on the bonds given for state taxes, to the next term of the circuit court thereafter, and the said court is hereby authorized and required, upon motion of the attorney of said commissioners, or the attorney of the state, after notice to said collectors and their sureties, to take judgment for such amounts as may be found due by them for non-payment or settlement of said taxes, which judgment shall be a prior lien upon the property of the collectors and their sureties, and the amount of said judgment shall be collected within ninety days thereafter, without recourse to further proceedings, nor shall any case be postponed beyond the term of said circuit court, in which such action may be brought as hereinbefore prescribed.

Notice.

Time allowed for collection.

Proceedings to enforce collections

59. Whenever the collectors aforesaid shall find it necessary to proceed to enforce the collection of state and county taxes, they shall first leave with the tax payer or his agent, or tenant, or occupant of the premises, or at his usual place of abode or residence, a tax bill or bills showing the aggregate amount of assess-