

and such expenses as may be incurred in advertising and printing; but if the taxes are paid upon said property before the same is exposed for sale and after the appraisement and schedule have been made of the same, then the said collector and appraisers shall be entitled to receive the same as hereinbefore stated.

Memorandum
of assessable
property

62. It shall be the duty of the several collectors to ascertain from all the tax payers from whom they may collect the 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.

Statements to
county com-
missioners.

Re-appoint-
ments.

63. 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