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 tax payer 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 expiration of the year in which such tax bills have been placed in their hands for collection, unless said county commissioners shall be satisfied that the said collectors have complied with the requirements of law, and that said delinquencies were uncollectable, and the said collectors shall, on all sums of county taxes paid to them by any tax payer, on or before the fifteenth day of September of the year for which the taxes were levied, allow a deduction of three per cent. on all sums paid as aforesaid, on or before the fifteenth day of October of the said year, a deduction of two per cent., and on all sums paid as aforesaid on or before the fifteenth day of November of the said year a deduction of one per cent., which deduction shall in each case be noted by the collector upon the receipt given to said tax payer; and upon all taxes that may be in arrear on the first day of January

Term of office of collectors.

When not to be re-appointed.

Discount.