

other attorney selected by him, a statement of the account of said collector, and upon the account so transmitted, signed and certified by the treasurer of said county, and on motion being made on behalf of the State, or of the State for the use of the county commissioners, judgment shall be entered at the first term of the court in which suit is brought against such collector and his sureties, and execution shall issue as in other cases; provided, ten days' previous notice in writing of such motion, and of the amount for which it is to be made, be served on such collector and his sureties, or left at their place of abode, signed by said attorney; and it shall be the duty of the sheriff to serve such notice, and proof of such service shall be made to the satisfaction of the court before such judgment shall be entered; provided, nevertheless, that when such collector or his sureties shall not reside in the county at the time of the institution of the suit, no previous notice of such motion to such non-resident shall be necessary, but judgment shall be entered against such non-resident without summons or notice, as if the same had been duly served, but such non-resident may, however, in such case, come into court at any time before the expiration of the term at which such judgment is entered, and vacate or reduce the same as to him, on proper proof of fraud or mistake in the rendition thereof; and provided further, that in event of the death of any collector or his sureties, the provisions of this section shall apply to the executor or administrator of such decedent.

1878, ch. 160.

118. If such collector or sureties, or executor or administrator, shall, in person or by attorney, desire a trial by jury of any matter in controversy in said suit, which shall be pleaded by them, the court shall thereupon at said first term direct a jury to be empaneled to try and determine the matter in controversy.

Ibid.

119. The comptroller shall make all just allowance to the treasurer and clerk for insolvencies or removals upon certificate of the county commissioners that the allowances asked for are just, the application of the treasurer and clerk to be substantiated by his affidavit before the county commissioners, who are authorized