

sitting, and a failure to comply with said requirements shall subject the collector so failing, to a loss of the discount allowed him during said sitting.

1888, ch. 137.

223. Each collector may receive any part of the levy list on payment of taxes at any time, subject to the same rate of discount that he is directed to allow on taxes paid.

Ibid.

224. On the first day of January next after the taxes are levied, as hereinafter required, they shall be deemed to be due and in arrear, and shall bear interest from that day; and the collectors shall each make out for the delinquents in his collection district, a statement showing the amount due from said delinquents, and shall at once present the statement to such delinquent or his agent, and if there be no owner or agent in the county, shall stick up the same on the land, together with a notice that unless the taxes so due are paid before the first day of December next; and in default of payment at expiration of such time, the collector shall at once proceed to levy on, take into possession, advertise and sell, after ten days, the personal property, if any, of the delinquent, sufficient to pay the taxes due and in arrears, with interest and costs; and when there is no personal property, the collector shall summon the county surveyor and two appraisers, who shall proceed to value at cash value, and lay off sufficient land of the delinquent, if the same is divisible, to pay the taxes due and in arrears, with interest and all costs—for which service the surveyor shall receive four dollars for survey and plat, and the appraisers one dollar each; and upon the return of the plat of the survey or the appraisal, and a copy of his notice, with an affidavit as to the time and manner of its service by the collector, the court shall, if the proceedings of the collector have met the requirements of this sub-title of this article, order a sale of the land so laid off by the collector, and prescribe the time, manner and terms of such sale; and a sale made under such order shall be ratified, unless the owner of the property so sold as aforesaid shall, within three months from the day of said sale, on application to said court, show and prove to said court that said collector has not complied with the terms of said order directing said sale, or has unfairly made said sale, in