

county commissioners a full and complete return, under oath, of the county taxes collected by them, of the whole amount of taxes placed in their hands for collection for the county, since their appointment, and also an alphabetical list of all delinquent taxpayers in their respective tax collection districts, and the sum due by each of the same, which list the county commissioners are authorized to have printed in at least one newspaper published in said county; and on failure to pay over to the county treasurer all taxes then collected by them, and to complete within twelve months from the day of receiving said taxes for collection, the collection and return of the whole amount thereof to the county treasurer, 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 bond shall be liable for the same; and the county commissioners may cause suit to be brought for the county taxes, so in arrear, on the bond given as hereinbefore required; and the county commissioners shall require each of said collectors to make a statement, under oath, to them, on the first day of June next succeeding the levy of said taxes, of the amount of such county taxes collected by him, from each person, with the name of said person; and the said collectors shall each hold such office for one year from the first Monday in June in the year of his appointment; or in case of the death, removal, failure or refusal to give the required bond, or disqualification of the first appointee, then the second appointee in that year in his stead shall hold from the day of his appointment until the first Monday of June in the next succeeding year, and until a successor be appointed for the election district or districts for which such first appointee was appointed; but the county commissioners shall not appoint or reappoint any person as such collector whose collections have not been made and paid over as required, and whose accounts have not been settled to their satisfaction within six months after the end of the year for which he was first appointed.

1876, ch. 107.

43. To all tax payers who shall pay their county taxes on or before the first day of September of the year for which they are levied, said collectors shall allow a deduction of five per centum on the amount of said taxes; to all who shall pay the same on or