

the circuit court for said county, a certified copy of which shall be sufficient evidence in a suit against either of said collectors or their respective sureties.

1884, ch. 143.

100. The duties of each of said collectors shall be to collect and pay over to the proper officers all the State and county taxes levied in his collection district, and to report to the county commissioners all new and missed property in his district liable to taxation.

Ibid.

101. The compensation of said collectors shall be fixed by the county commissioners at the time of their appointment, and for all services rendered shall not exceed five per centum of the whole amount of taxes collected by them, respectively.

Ibid.

102. The clerk of the county commissioners shall be the treasurer of said board, and as such shall receive all money that shall be collected by the said collectors of county taxes, and all other money due the county, and shall pay out all mōney so received, on orders of the county commissioners; and he shall open an account with each collector, in a book kept for that purpose, charging him with the whole amount of county assessment in his district, and such other money as may be due therefrom to the county, and crediting him by amounts paid in; and he shall demand prompt payments by the collectors, make settlements with them, and report to the commissioners such collectors as may be in default; provided, that in settlements made with collectors, he shall not allow any delinquencies and insolvencies without an order for such allowance by the commissioners. He shall also keep an account, in a proper book, between himself and the commissioners, and charge himself with monies received from all sources, naming them, and credit himself with the amounts paid out, and keep on file the orders of the commissioners as vouchers for the correctness of his disbursements; and he shall keep the commissioners' office open from nine A. M. to four P. M. each day, Sundays and holidays excepted; and his compensation as clerk and treasurer shall be eight hundred dollars per year.