

1884, ch. 143.

107. Within five days after the last day on which such sittings are required in each month, the collectors shall pay over to the treasurer of the county the taxes received by them during said sittings, and a failure to comply with said requirements shall subject the collector so failing to a loss of the discount allowed him during said sittings.

Ibid.

108. 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.

1886, ch. 243.

109. On the first day of January next after the taxes are levied, 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 delinquent, and shall at once present the statement to such delinquent, or his agent; and if there be no owner or agent of such delinquent in the county, shall stick up such statement on the land, together with a notice that unless the taxes so due be paid before the first day of July thereafter, he will proceed to collect the same by distress and sale, and in default of payment at the expiration of such time, the collector shall at once proceed to levy on, take into possession, advertise and sell, after ten days' notice, the personal property (if any) of the delinquent, sufficient to pay the taxes due and in arrear, 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 arrear, with interest and all costs; for which service the surveyor shall receive four dollars for the survey and plat, and the appraisers one dollar each; and upon the return of the plat of the surveyor, the appraisalment 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 section, 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