

years thereafter shall, before the said Collectors enter upon the performance of their duties fix the salary or compensation of each of the said Tax Collectors for the ensuing term, to be paid by the Commissioners, and not retained out of the collections by the Collector, which amount so fixed by said Commissioners shall be in lieu of all compensation of every kind to be paid the said respective Collectors for collecting the State and County Taxes so placed in their hands for collection during their said term of office; and the salary or compensation shall be upon a commission basis to be determined by the County Commissioners, but said commission shall not exceed one (1%) per centum for the First Tax Collection District nor three per centum for the Second and Third Collection Districts respectively, and shall be payable in monthly installments only on taxes collected and paid over; one-third of all amounts payable to either of the Tax Collectors for the First, Second, and Third Tax Collection Districts shall be retained or withheld by the Commissioners until final settlement by the respective collectors with said Commissioners; which said sums or commissions shall include all expenses of whatsoever kind incurred by said Collectors in the collection of said taxes; said County Commissioners shall not allow any greater compensation nor pay any bills for any matter whatsoever for the use of said Collectors nor supply any stationery or other thing unless the same shall be charged against the said compensation so to be allowed said Tax Collectors; and if it shall be found at any time during a fiscal year that any monthly payments to be made to said Tax Collectors, together with the previous monthly payments, would exceed two-thirds of any limits of compensation herein provided, no further payment shall be allowed until final settlement is made by said Collectors with said County Commissioners as aforesaid, provided further that the County Commissioners shall pay the premium upon each of the bonds of the respective Tax Collectors.

SEC. 2. *And be it further enacted,* That this Act shall be declared an emergency law and necessary for the immediate preservation of the public health and safety, and being passed by a yea and nay vote of three-fifths of all the members of each of the two Houses of the General Assembly the same shall take effect from the date of its passage.

Approved April 25, 1947.