

shall be sufficient evidence in a suit against him, and his books shall be at all times open to the inspection of the county commissioners.

Duty of clerk. SEC. 7. *And be it enacted*, That it shall be the duty of the clerk of the county commissioners on or before the first day of August in each year, to deliver to each collector a copy of the assessment of his collection district, with the rate of taxes for said year and the aggregate amount placed in his hands for collection.

Discounts allowed. SEC. 8. *And be it enacted*, That the annual levy made by the county commissioners shall be due and payable on the first day of September of the year in which it is made; but the commissioners shall allow on all taxes paid before the first day of September a discount of four per cent.; on all taxes paid before the first day of October a discount of three per cent.; on all taxes paid before the first day of November a discount of two per cent., and all taxes paid before the first day of December a discount of one per cent., said discount to apply only to county taxes.

Name days of sitting. SEC. 9. *And be it enacted*, That the county commissioners, on or before the second Tuesday of August in each year, shall name ten days, prior to the first day of September, October, November and December respectively, for the sitting of the collectors in their respective districts, for the purpose of receiving taxes, and also the places at which their sittings shall be held, and shall direct the clerk to give public notice of the times and places so named.

Pay over taxes received. SEC. 10. *And be it enacted*, That the collectors shall, within five days after the last day on which such sitting is required in each month, pay over to the treasurer of the county the taxes received by them during said 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.

Receive part of levy list. SEC. 11. *And be it enacted*, That 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.

When due and in arrear. SEC. 12. *And be it enacted*, That 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 delin-