

taxes levied in his collection district, and to report to the County Commissioners all new and missed property in his district liable to taxation. Duties.

97. 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 the taxes collected by them, respectively. Compensation.

98. 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 sittings 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. Sittings of collectors.

99. 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. Payments to treasurer.

100. 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. May receive taxes at any time.

101. All documents, books and papers belonging to the office of any collector are the property of said county, and shall be subject at all times to the examination of the County Commissioners. Documents, books and papers.

102. The annual levy made by the County Commissioners shall be due and payable on the first day of the 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., and on all taxes paid before the first day of December, a discount of one per cent., said discount to apply only to county taxes. Discounts.

103. 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 each collector shall make out When taxes in arrear.