

State and county taxes for the said county that may be levied by the commissioners aforesaid, for which service the said collectors may be allowed a commission not exceeding three per centum on the amount collected; the first collection district shall comprise so much of Easton Election District, or District No. 1, as was contained within the original boundary lines of said election district before the passage of the act of assembly, changing the boundary line between said election district and Trappe Election District, or District No. 3; the second collection district shall comprise all of Trappe Election District, or District No. 3, as was contained within the original boundary lines aforesaid of said election district; the third collection district shall comprise all of Chapel Election District, or District No. 4; the fourth collection district shall comprise St. Michael's District, or Election District No. 2; and the fifth collection district shall comprise Bay Hundred District, or Election District No. 5; and each collector as aforesaid shall be a resident of the collection district for which he shall be appointed.

Collectors to reserve amount levied for public schools.

SEC. 2. *And be it enacted*, That the said collectors shall reserve out of the money collected by them for county purposes a sufficient sum to pay the amount levied in each current year for public schools and placed in their hands for collection, and they shall pay the said school fund over to the Board of County School Commissioners, as follows: one-fourth on or before the fifteenth day of September, on which payment the said Board of County School Commissioners shall allow the same discount that was given by the collectors upon the taxes then collected; one-fourth on or before the fifteenth day of January; one-fourth on or before the fifteenth day of June; and the remaining one-fourth, together with the interest then due upon the amount of said county school levy, on or before the fifteenth day of September.

Taxes, when due.

SEC. 3. *And be it enacted*, That on the first day of January, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected from that date, and immediately after the first day of January in each year, the collectors shall deliver to each delinquent an account of his assessment and taxes due thereon, and unless payment be made in full, the said collectors shall, on or after the fifteenth day of June in each year, publish a list of said delinquents, together with the amount of taxes, State and county, due and payable by each delinquent, in two newspapers printed and published in said