

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.

SEC. 9. That the county commissioners, on or before the second Tuesday of August, in the year eighteen hundred and eighty-nine, and in each and every year thereafter, 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.

Sitting of collectors.

SEC. 10. 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.

When to pay over.

SEC. 11. 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.

What collectors may receive.

SEC. 12. That, on the first day of January next after the taxes are levied, as hereinafter required, 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 delinquents, and shall at once present the statement to such delinquent or his or her agent, and if no owner or agent in the county, to stick up the same on the land, together with a notice that unless the taxes so due are paid before the first day of December next, and in default of payment at expiration of such time, the collector shall at once proceed to levy on, take into possession, advertise and sell, after ten

When due and in arrear.

Post notice.