

schedule, two dollars and fifty cents, and the appraisers shall be entitled to fifty cents each; if the property be sold, the Treasurer shall receive five per cent. on the gross amount of sales, with such expenses as may be incurred in printing and advertising; but if the amount due shall be paid without sale, he shall receive four per cent. on the amount collected, with such expenses as may have been incurred in making levy, printing and advertising; and in all cases the party paying shall be entitled to an itemized bill; and if the Treasurer, or any clerk, agent or deputy of such Treasurer shall ask demand or receive any greater costs and fees than are allowed by the provisions of this section, or shall receive any pay or commission for or on account of any advertising or contract therefor which may be done under the provisions of this section, or shall, for himself or other person, discount or buy for less than its face or real value any claim against the county, the person so offending shall be deemed guilty of a misdemeanor, and upon indictment and conviction shall pay a fine of not less than one hundred or more than five hundred dollars, one-half to go to the informer.

91. The Treasurer and collector of taxes shall make a full settlement with the County Commissioners of all county taxes placed in his hands for collection at the expiration of his term of office, and all erroneous and insolvent tax bills, for which he shall claim a credit shall be presented to said County Commissioners before or at the time specified for said final settlement; and in no case shall said County Commissioners allow credit for erroneous or insolvent tax bills, unless satisfactory proof be produced under oath that said bills can not be collected; and the said Treasurer and collector is required to enforce the payment of all taxes by levy upon and sale as now provided by law of all property upon which said taxes are in arrears, as soon as he is empowered to make said levy and sale; provided, however, that in cases where the amount due for taxes is trifling, and the expenses attending a levy and sale would be largely in excess of and out of proportion to the amount of the tax, it shall be the duty of said collector and Treasurer, before proceeding to levy and sell, to make report thereof to the County Commissioners, and it shall be competent for them in their discretion to direct the said collector and Treasurer not to proceed with the levy and sale in such case; and if the collector shall be otherwise unable to collect said tax, the County Commissioners shall allow credit for the amount of the bill as insolvent, and at the expiration of his term of office he is directed and required