

and authority to demand and receive, levy, and make all and every the taxes which shall be laid and assessed pursuant to this act by the managers, according to the certificate on the list which shall be delivered to such treasurer, which certificate or list shall be his sufficient warrant for that purpose, and in case any tax or taxes so laid and assessed, or any part thereof, shall remain unpaid for the space of ten days after the time appointed for the payment thereof, the treasurer aforesaid may and shall proceed to levy and make all such taxes so remaining unpaid, or any part thereof remaining unpaid, in the same manner and by the same means and proceedings as are provided for by the laws of this State, for the collection of county taxes; and any treasurer, having received a certificate or list of taxes to be levied and made, shall have full power and authority, and it is hereby made his duty to levy and collect the same, notwithstanding his term of office, as such treasurer, may have expired, or another treasurer may have been elected, so that each treasurer shall have authority and be bound to levy and collect the several rates and taxes set forth upon the certificate or certificates, list or lists, which may or shall have been delivered to him; and the bond or bonds entered into as above by any and every such treasurer, and his surety or sureties, shall extend as well to such rates and taxes as shall remain uncollected at and after the expiration of the term of office of any such treasurer, as to those which shall have been collected during such term.

Sec. 15. *And be it enacted*, That the managers aforesaid, having appointed the time for the payment of the several rates and taxes so assessed and apportioned among the several owners of the said marshes and low grounds, as directed in the sixth section of this act; it shall be the duty of the several and respective taxables to pay to the treasurer the taxes which, according to the list aforesaid to be delivered to the said treasurer from time to time as aforesaid, they shall be liable to pay at the time or times appointed for such payment by the said managers, and in case of failure or neglect on the part of any of the said taxables to pay his, her, or their taxes by the time appointed for such payment as aforesaid, the taxable or taxables, or person or persons so failing or neglecting, shall forfeit at the rate of fifteen per centum per annum upon the respective taxes so remaining unpaid, or any part thereof remaining unpaid, computing from the time fixed as aforesaid for the payment of the same.

CHAP. 11.

Payment required

Penalty