

CHAP. 180.

His duty to levy and collect according to the list furnished him.

every Treasurer to be chosen as aforesaid, shall have full power 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 or 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 by the act of the General Assembly of the State of Delaware, entitled, An act concerning the Levy court, clerk of the peace, assessors, collectors and county Treasurers, for levying and recovering the rates and taxes in said act mentioned; 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.

Duty of owners to pay.

Sec. 13. *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 the failure or neglect of any of the said taxables to pay his or her or their tax by the time appointed for such payment as aforesaid, the taxable or taxables, or persons or persons so failing or neglecting shall forfeit and pay at the rate of fifteen per centum per annum, upon

Case of failure.

Penalty.