of this section, or shall receive any pay or commission for 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. In case the Treasurer shall be directed by the County Commissioners to bring suit for the collection of taxes due the State or County, he shall add to the tax bill of the delinquent taxpayer 10% of the amount of such bill for attorney's fees and said fees shall, when collected, be paid by him to the attorney bringing suit.

SEC. 151. 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 at least once in every two years, 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 cannot 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 erroneous, and credit shall be entered by the Treasurer in taxpayer's account, and at the expiration of his term of office or at his death during said term there shall be delivered to his successor in office by the Commissioners all balances of collectible taxes due upon the levies