

be charged and collected on all taxes not then paid from the first day of the preceding September, the date when they shall become due and payable; and immediately after the first day of December the bailiff shall deliver or mail to the best known post-office address of every delinquent who has not prior thereto received the same, an account of his assessment and the taxes and interest due thereon, with a notice or warning to said delinquent thereto attached, that unless payment be made in full within twenty days from the mailing or delivery of such notice, or posting such notice upon the premises, that the same will be collected by process of law.

(b) The said bailiff shall collect and pay over to the Treasurer on or before the first day of July of the next succeeding year all taxes levied by the Commissioners and placed in his hands for Collection and for the purpose of enforcing the foregoing provisions, the said Commissioners are hereby authorized, empowered and directed to examine the books and papers of the said bailiff, including the receipts from said Treasurer, to ascertain whether said taxes which were placed in his hands for collection have been collected; and the said bailiff is hereby directed to deliver said books, papers and receipts to said Commissioners, and to assist them in every way that they may require in making said examination; and if said Commissioners, or a majority of them, shall find that all of said taxes, save those which are insolvent, have not been collected, they are hereby directed to immediately cause suit to be entered on said bailiff's bond for the amount remaining uncollected, after having deducted therefrom the amount which is insolvent and uncollectible, and such suit shall be brought for the use of the Commissioners of Henderson; and any judgment entered against said bailiff and his bond in said suit shall be immediately collected by said Commissioners as other judgments are now collected; and the amount so collected shall be immediately paid over to the Treasurer.

312W. All taxpayers who shall pay their taxes in the month of August following the date of their levy shall be entitled to a discount of five percent; all who shall pay in September following the date of their levy shall be entitled to a discount of four per cent; all who shall pay in October following the date of their levy shall be entitled to a discount of three per cent, which shall be allowed by the bailiff in his settlement with them, and which shall be allowed the said baliff in his settlement with the Commissioners or Treasurer.