

VALUATION AND ASSESSMENT, &c.—

the same from the persons charged, in any such case, the right of delinquent to pay in coupons or certificates of interest, due from this State, shall be taken away, and such delinquent to pay the several sums due for taxes in cash, and to be proceeded against in manner aforesaid, in case of refusal.

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If in any of the counties, State taxes directed to be levied and collected for 1841, '42, '43 and '44, have not been levied and collected as required in such cases, said taxes shall be levied, that is to say, 20 cents on every one hundred dollars worth of property, with the commission for collector, shall be levied with the taxes for 1845, and 25 cents for every \$100 for 1846, up to 1848, &c., said instalments of arrears, with interest, to be paid into treasury, together with the State taxes for said years of 1845, '6, '7, 8.

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The taxes under 8th section of act of 1843, chap. 208, to be collected as follows, to wit: for the years 1841 and 1845, one year in arrear on 1st January, 1846, for 1842 and 1846, in arrear on 1st Jan. 1847, for 1843 and 1847, one year in arrear 1st Jan. 1848, for 1844 and 1848, one year in arrear on 1st Jan. 1849, and if said taxes are not paid to agents appointed by Treasurer as provided for by 2nd section of act of 1843, ch. 208, in all such cases immediately after 1st days of Jan. in the respective years 1846, '7, '8, and 1849, the proceedings directed under 8th section of act of 1843, ch. 208, shall be had.

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Same proceedings is to be had in those counties where there are no collectors, &c. provided that in those counties where no collectors are, tax payers to pay taxes to clerks of said counties, who shall receive and pay the same into the treasury on 1st days of July, Oct. Jan. and April, &c. and on failure their bonds to be put in suit, clerks to be allowed one per cent. on amount received and paid.

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