

made and declared to be collectors of the taxes to be levied under the seventeenth, eighteenth and nineteenth sections of this act, shall proceed to the collection thereof with all convenient despatch, and pay over the same to the superintendent of common schools for said county, for school purposes, in four equal quarterly payments, on the first days of February, May, August and November, eighteen hundred and fifty-one, and annually thereafter, and if any of the said collectors shall fail to make said payments at the times required by this section, he or they shall be liable to interest upon the amount due until the same is paid, and it shall and may be lawful for the superintendent of common schools in said county, to bring suit in the name of the State for his use, as treasurer of the school fund of the said county, against the said defaulting collector or collectors, and his or their securities, upon his or their official bond or bonds, to recover the amount due, with interest, and upon the return of the writ, to enter up judgment in the county court of the said county, for the amount then due, with interest, against the said defaulting collector or collectors, and his or their securities; *provided however*, that every such collector shall be entitled to a credit for any insolvencies in his said tax list which may be allowed by the commissioners of said county; *and provided also*, that no such judgment shall be entered up against any person unless the writ has been served upon him at least ten days before the return day thereof, except in cases where actions upon said bonds may be docketed, and judgment therein entered by consent of parties.

Provi.oes

Additional penalty in the bonds of collectors

SEC. 26. *And be it enacted*, That the commissioners of the said county in making the appointment of collectors of State and county taxes in the Month of June next, and annually thereafter, shall inform the person or persons whom they shall so appoint of the duties required of them by this act, and in taking the bonds of said collectors, it shall be the duty of the said commissioners to provide in the condition of said bonds for the faithful performance of the duties hereby imposed upon them, and to prescribe for and insert in said bonds such penalties as may be necessary to secure the collection and faithful payment of the taxes hereby imposed, to the superintendent of common schools as herein directed.

SEC. 27. *And be it enacted*, That if any person who may be liable to taxation by the provisions of the seventeenth, eighteenth and nineteenth sections of this act, shall refuse or after ten days notice neglect to pay any of the taxes to which he may thereby be made subject,

Refusal to pay taxes—penalty