

be collected; but the county commissioners shall allow the treasurer credit for all taxes uncollected by him within the time above limited because of the property assessed being involved in equity proceedings or other suits in court, which unpaid tax bills shall be placed in the hands of counsel by the county commissioners to enforce the payment of the same in the courts having jurisdiction over such property. The county commissioners shall also allow the treasurer credit for any uncollected taxes on property shown to have been wrongly or mistakenly entered or duplicated on the assessment books of the county, or where the treasurer's failure to make collections in any case is shown to have been on that account due to no lack of diligence on the part of the treasurer. It shall be the mandatory duty of the treasurer to make final settlement with the county commissioners of all overdue tax accounts not later than the third Tuesday in **[July]** *January* of the year next succeeding the levy for such taxes, and in the event of his failure to make such final settlement within such time limit, the treasurer shall be in default for the amount of the balance of such taxes which have been placed in his hands for collection, and from the date of such default, shall be charged with interest at six per cent on the unpaid balance of taxes, and the bond of the treasurer shall be liable for the amount of such balance with interest. Upon failure of the Treasurer to pay the amount of such balance as required by law on or before the first day of **[October]** *April* then next ensuing, it shall be the duty of the state's attorney for the county to bring suit on the bond of the treasurer for such unpaid balance, which **[shall]** *shall* be considered as a debt and at the trial of the suit against such bond the final settlement of accounts herein required to be made shall be sufficient proof of the amount of liability of such bond.

Sec. 9-74. Correction of local assessments; date of levy and lien; interest on taxes after due date; waiver of interest.

Any taxpayer in the county who desires a change in a locally made assessment of property for taxation must file a written application therefor with the county commissioners before the first day of **[August]** *November* preceding the date of finality or no change resulting therefrom shall be effective for the ensuing fiscal year. For the purpose of the tax levy for the succeeding fiscal year, the first day of **[October]** *January* shall be the date of finality with respect to assessment of property in the county. The county commissioners shall make their annual levy for state and county taxes **[between the fifteenth day of October and]** *by* the first day of **[November]** *May* in every year **[beginning with the year 1939]**, and the same shall be a first lien on all property, real and personal, assessed for such taxes from the first day of **[January]** *July*, next succeeding the date of the levy therefor and shall be due and payable on the last named date. On all taxes for county purposes that are due after the first day of **[April]** *October* of the year for which they were levied, interest shall be added at the rate of **[six per cent per annum]** *½ of 1% per month*, and the treasurer shall charge such interest on tax bills for county purposes regularly in the manner aforesaid, and shall note the same upon his books and upon the receipts given for taxes so paid. **[The charge for interest may be waived for a period of up to sixty days on all taxes receivable in any particular election district as determined by the county commissioners to be necessary for purposes of administration.]**