

and empowered to administer such oath, that he has not received and cannot collect any of the moneys for which such allowances are asked; and the county commissioners shall likewise make all just allowances as to collections for county purposes upon being satisfied of the justice of the same.

1878, ch. 160.

120. All State, county and municipal taxes levied in said county shall be liens on the real estate of the party indebted, and on his personal estate so long as the same remains in his possession, from the time the same are levied; and all real estate shall be liable for the taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and a sale thereof made by a collector, as provided by law, shall pass the title thereto as effectually as if the same had been assessed to the owner thereof at the time of the sale, who shall for all purposes be considered the party indebted.

Ibid.

121. Whenever real estate shall be sold by a collector, the owner thereof prior to the sale may redeem the same by paying to the purchaser, or paying into court to be paid to the purchaser, within the period of twelve calendar months from the date of sale, the amount of the purchase money, with interest thereon at the rate of fifteen per centum per annum from the date of the sale, and all costs and expenses incident to the ratification of the sale, including a reasonable compensation for counsel fees.

Ibid.

122. The county commissioners shall each be allowed a *per diem* of three dollars per day for each day they may actually be employed in the performance of commissioner's duty, in lieu of all other compensation; provided, their combined salaries shall not exceed the sum of one thousand dollars per annum, but mileage at the rate of five cents per mile for each mile over ten miles he resides from the county seat, shall be allowed to each commissioner.