

county taxes paid during the month of November, a discount of one-half of one per centum shall be made; and on all county taxes paid during the month of December, no discount shall be made, but the full amount thereof, without interest, shall be collected; all county taxes remaining unpaid after the expiration of the month of December, shall bear interest from the first day of the following month of January, and such interest shall be charged and collected and placed to the credit of the county, as well as the principal of the taxes thus received; and the books of the collector shall be so kept as to show the amount assessed to each individual, the date of the payment thereof, and the amount received as interest.

1878, ch. 3.

103. The collector shall enter on books kept for the purpose, accounts of all taxes to be collected by him, with the names of the owners of the property so taxed, the particulars thereof, and the rate and amount due on the same, and shall place thereon, with proper dates, all credits, whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of the collector to enter alphabetically on his ledger the entire account of each taxpayer in one place, so that the whole may be seen and examined by the several persons to whom the property is assessed

Ibid.

104. All orders or warrants drawn upon said collector by the county commissioners shall be signed by the president and clerk of said board, except those issued to pay persons the money specifically levied for their use, which latter orders or warrants shall be signed by the clerk of said board; and it shall not be lawful for the said collector to make any payments whatever, except by order or warrant drawn by said commissioners and signed as hereinbefore provided for, or except by the order of the clerk of the circuit court for said county, for the payment of witnesses, jurors, talesmen, court crier and bailiffs of said court, and each order or warrant shall state the purpose for which it is given, and shall embrace but one class of expenditure.

Ibid.

105. On the first Tuesday of each month the collector shall report to the county commissioners the amount of money, prin-