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AN ACT to amend "An act concerning the Public Revenue, approved In force, Feb. 26th Feb. 1839." 1, 1840.

SEC. 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly,* That hereafter assessors shall have till the first Monday of June annually to make their returns to the Clerks of the county commissioners' courts of their respective counties; and any person feeling aggrieved by reason of the assessment of his or her property, shall be allowed until the September term of the county commissioners' court of the proper county, in each year, to appeal to said court for the purposes set forth in the twelfth section of the act concerning the public revenue.

SEC. 2. The clerks of the county commissioners' courts of the several counties, shall, immediately after the September term of their courts, annually, and by the first day of October, transmit by mail to the auditor of public accounts, a statement, as required by the thirteenth section of the act concerning the public revenue, and hereafter shall deliver to the collectors of their respective counties, the list of taxable property returned to them by the assessors, on or before the second Monday of September, annually.

SEC. 3. Hereafter, collectors shall annually, and within ten days after the times of holding the first terms of the circuit courts of their respective counties, account to the auditor of public accounts for, and pay into the State treasury, all moneys collected by them for the use of the State, deducting therefrom their commissions for collecting the same: *Provided,* That if the times of holding the term of any of the circuit courts should be previous to the first Monday in March, then, and in that case, the collectors of such counties shall in like manner account for, and pay into the State treasury, all such moneys, within ten days after the said first Monday in March.

Collectors to have an extension of time.

SEC. 4. The collectors of the several counties heretofore appointed, or hereafter to be appointed or elected, shall have an extension of time for making a final and annual settlement with the county commissioners' courts of their respective counties, until the first Monday of June. They shall also make returns to the several circuit courts as required by the twenty-fifth section of the act to which this is an amendment, at least five days previous to the first day of the term of their circuit courts respectively: they shall also be authorized to publish the delinquent list of lands and town lots in any newspaper in this State, which, in the opinion of the collectors, has the most extensive circulation in their respective counties; and in case any collector shall fail to make report of the persons failing to pay taxes on lands, at the first term of the circuit court, then he shall make such report to the next succeeding term of the court, and the said circuit court shall proceed as though application had been made to the first term of the circuit court, to give judgment as is now provided for by law. If any collector shall fail to comply with any of the provisions of this act, or the act to which this is an amendment, in relation to advertising delinquent lands, he shall be liable to a penalty of one hundred dollars, to be collected by an action of debt before any justice of the peace, or in the circuit court of his county, in the name of the county commissioners of the county.

Delinquent list to be published in any newspaper having the most extensive circulation.

Penalty on collectors for neglect of duty.

Assessors to value property.

SEC. 5. Assessors shall also be required to value and assess any lands or town lots not included in the list of lands and town lots furnished them by the clerks of the county commissioners' courts, which they may ascertain to be liable to taxation.

SEC. 6. The thirty-second section of the act to which this is an amendment, is hereby repealed.

Persons names need not be in alphabetical order.

SEC. 7. So much of the act, to which this is an amendment, as requires the names of all persons listing taxable property to be arranged and written in alphabetical order, be, and the same is hereby repealed; and assessors are hereby allowed to arrange and take the names of persons listing property in any manner most convenient to said assessor; except in listing lands, the lands shall be arranged by townships, ranges and sections, in numerical order.

Fees to officers.

SEC. 8. The following fees and compensation shall be allowed to the several officers and persons herein named, for services rendered under this, and the act to which this is an amendment. To sheriffs, for each tract of land or town lot sold for taxes, ten cents, to be collected as costs, and in the same manner as the principal sum: for each sheriff's deed, twenty-five cents, to be paid by the person receiving such deed. So much of the sixty-second section of the act to which this is an amendment, as allows collectors ten cents for each tract of land or town lot sold for taxes, be, and the same is hereby repealed. To clerks of the circuit court, for

receiving and recording the collector's return, six cents for each tract of land or town lot contained in said report, which shall be taxed as costs, and collected in the same manner as the principal sum; and no clerk, sheriff, collector or other officer, shall be allowed to charge any other fees for services rendered under this act and the act to which this is an amendment, except those expressly granted and allowed to be charged. There shall be allowed collectors of the several counties in this State, ten per cent. on the first five hundred dollars of revenue which they may collect, and six per cent. on all sums above that amount; and collectors shall be allowed to have one or more deputies—such collector being in all cases responsible for the acts of his deputy.

SEC. 9. So much of the thirty-first section of the act to which this is an amendment, as requires the clerk of the circuit court to furnish a copy of the collector's report to the sheriff, be, and the same is hereby repealed. The word "of" in the seventeenth line of the first section of the act to which this is an amendment, shall be construed as the word "and."

Thirty-first section of the act to which this is supplementary repealed.

SEC. 10. The Secretary of State is hereby required, so soon as this bill becomes a law, to have, without delay, three copies of this bill printed for each county in this State, and forward the same without delay, by mail, to each of the following county officers: One copy to the clerk of the circuit court, one copy to the clerk of the county commissioners' court, and one copy to the sheriff of each and every county in this State.

Secretary of State required to publish this act on its passage.

APPROVED, Feb. 1st, 1840.

AN ACT fixing the time of holding the Circuit Courts in the Eighth Judicial Circuit. In force Feb. 1, 1840.

SEC. 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly, That the Circuit Courts of the several counties in the eighth Judicial Circuit, shall hereafter be holden at the county seats of said counties, at the times following, to wit:*

Time of holding courts in eighth circuit.

In the County of *Sangamon*, on the first Mondays in March, second Monday in July, and second Monday in November. Sangamon.

In the County of *Tazewell*, on the Thursdays before the first Mondays in May, and the Thursdays before the fourth Mondays in September. Tazewell.

In the County of *McLean*, on the second Mondays in May, and first Monday in October. McLean.

In the County of *Livingston*, on the third Monday in May, and second Monday in October. Livingston.

In the County of *De Witt*, on the Thursdays after the third Mondays in May, and the Thursdays after the second Mondays in October. De Witt.

In the County of *Macon*, on the fourth Mondays in May, and third Mondays in October. Macon.