ruary, interest at the rate of one per cent (1%) per month shall be added, and additional interest at the rate of one per cent (1%) per month shall be added to so much of said taxes as remain charged against such sheriff or tax collector and unpaid on the fifth day of each succeeding month thereafter until paid.

"Any provision in any local act prescribing a different schedule of discounts and interests than that prescribed herein is hereby repealed.

Local acts repealed.

"The sheriff or tax collector shall note that on the tax duplicate against the names of the party, date of payment and the amount paid. He shall also give receipt to the party, stating the amount of the State and county taxes separately, and the date of payment; and for failure to give such receipt stating the State and county taxes separately, he shall be guilty of misdemeanor, and on conviction shall be fined at the discretion of the court. The sheriff or tax collector shall not collect the taxes for any year until he shall have settled in full with State and county for taxes of the previous year (if he were sheriff or tax collector for the previous year), and give the bonds required by law; and if, upon examination, the commissioners are not satisfied with the solvency of the surety of said bonds, they may require more bonds to be given. The sheriff or tax collectors shall produce receipts for the State and county taxes for the year previous (if he were sheriff or tax collector) before receiving the tax duplicate from the board of commissioners, and in the event the sheriff or collector fails to produce the aforesaid receipt or give the required bonds, the board of commissioners shall appoint a tax collector, who shall give bond to faithfully collect and pay over taxes according to law. When the sheriff shall collect by his deputies they shall, before the clerk of the board of commissioners or before a justice of the peace of the county, take and subscribe an oath to faithfully and honestly account for the same with the sheriff or other person authorized to receive same. Said oath shall be filed with the register of deeds of the county and kept in the office of the board of commissioners, and for failure of any deputy to pay over such taxes as he might collect he shall be guilty of misdemeanor."

Payment entered on tax books.

Tax receipts.

Failure to give receipt misdemeanor.

Punishment.

Settlement in full for previous years.

Bonds.

Receipts to be produced.

Failure to produce receipts or to give bond to work vacancy.

Deputies to qualify.

Oath to be filed.

Failure to pay over misdemeanor.

Sec. 3. *Records and transfers.*

It shall be the duty of the register of deeds in each of the several counties in the State, for the purpose of providing a convenient and accurate record of all transfers of real property, to the end that all real property now on the tax books shall be kept on the books at all times charged to the owners of such property in each year, to keep an accurate record, upon forms prescribed by the State Tax Commission, of each and every transfer of real property, which records shall contain a statement of grantor and grantee, actual consideration; number of acres if a tract of land, or size of lot if a town lot; an accurate description of the property and its location, not necessarily metes and bounds, but in such

Records of transfers of real estate.

Details of record.