licenses, fees, penalties, and other revenues and to impose such duties and responsibilities upon the county accountant.

Tax collecting department in office of County Accountant directed.

SEC. 2. On or before said first day of October, 1947, the county commissioners shall set up within the office of the county accountant a tax collecting department, and the said county accountant shall perform all the duties now required of the sheriff of the county in the collection of taxes and shall be vested with the same power and authority and subject to the same penalties and conditions as are now applicable to sheriffs in the collection of taxes, licenses, fees, penalties and other revenues. The said county accountant, in addition to the duties herein imposed upon him to collect taxes, shall also perform all the duties in connection with the listing and the preparation of the tax books, and set up a card index or tax record of each taxpayer, all under the supervision of the finance commissioner. The said county accountant as tax collector shall give a tax collector's bond in the sum of twenty-five thousand dollars ($25,000.00) for the faithful performance of his duties as tax collector, the premium on said bond to be paid by the county.

Powers and duties of County Accountant.

Bond.

Collection of 1946 taxes by former sheriff.

SEC. 3. The former sheriff whose term of office expired on the first Monday of December, 1946, and to whom has been turned over for collection the 1946 taxes, shall retain the same and continue to collect said taxes on the terms and conditions fixed by the board of county commissioners, and shall give such bond as may be required of him by said board. All 1947 and subsequent and prior years' taxes, except 1946, shall be collected by the county accountant as tax collector and all future payments of delinquent taxes on which foreclosure proceedings have been instituted in the office of the clerk of the superior court shall be made to the tax collector and the judgments taken shall be cancelled by the clerk upon a certificate from the tax collector that they have been paid; and in all future foreclosures, the tax collector shall retain the tax receipts and shall make all collections thereon.

Collection of taxes, other years, by Accountant.

Foreclosure proceedings.

Sheriff relieved of tax collection duties; exception.

SEC. 4. Upon the transfer of the collection of taxes to the county accountant, the Sheriff of Jackson County shall thereupon be relieved from any and all duties devolving upon him to collect taxes, fees, licenses, and other revenues, except 1946 taxes.

Salary of County Accountant for tax collecting.

SEC. 5. The county accountant shall be paid a salary of not less than one thousand and five hundred dollars ($1,500.00) per year for the performance of all the duties of his office, including those of collecting taxes as herein provided; and his assistant shall be paid a salary of not less than one thousand dollars ($1,000.00) per year, each of such salaries to be paid in twelve (12) equal monthly installments.

Assistant's salary.