

## CHAP. 118.

districts, and the appointment or election of trustees, as provided in the original act, it shall be the duty of the said trustees, or a majority of them, to report to the commissioners of the tax of the county, if in session, and if in recess, to the clerk to the said commissioners, a description of the limits and extent of such district, and of the names of all the holders or owners of property in said district, whether resident or non-resident, and that it shall be the duty of the said commissioners, if in session, or if in recess, of their clerk, to make out, within two months from the reception of said report, an alphabetical list of all the persons who possess or may be entitled to taxable property in each school division, with the aggregate assessment of the property of each individual, according to the county assessment made in that or the preceding year, and transmit the said lists to the said trustees within the said period, under the penalty of two hundred dollars for every neglect or refusal, to be recovered by presentment or indictment of a grand jury.

Names of persons

Alphabetical list

Penalty for neglect

Tax, how to be levied

Sec. 3. *And be it enacted*, That the tax to be laid in the several school districts shall extend to all the taxable property in said districts, and that the trustees shall from time to time, when required, furnish the commissioners of the tax or their clerk, such information as they may possess or acquire, to enable them to perform the duties enjoined by the second section of this act; but that nothing in this act contained shall be so construed, as to permit or authorise any non-resident to vote in any other school district than that in which he may bona fide reside at the time any meeting may be held.

Non residents

Duty of Sheriffs &amp;c to collect

Under penalty

Powers of collectors

Sec. 4. *And be it enacted*, That it shall be incumbent on any sheriff or county collector, in the event of his being selected or appointed a collector for any or all of the school districts, to accept of the appointment, or forfeit for each refusal the sum of one hundred dollars, to be recovered in the manner provided in the second section, and to pay over to the person or persons authorised to receive the same, the several sums of money to be by him collected, (first deducting the usual fees for his services,) within six months from the time the assessment lists shall be placed in his hands for collection, and that the collectors of the school tax shall have the same powers of execution, sale and conveyance, to enforce the payment of taxes as those with which the collector of the county tax is or may be invested.