

cial taxation, to collect an amount sufficient to pay the same. If the amount of such indebtedness is so large as to render it unadvisable to collect the same in any one year, taking into consideration other necessary taxation, the court may direct the same to be levied and collected by annual instalments, and may order such special taxes to be levied and collected during such successive years as may be required for payment of the same.

Section 1712. Delivery of Duplicates.—As soon as possible after the receipt of the duplicate from the county commissioners, the board of township commissioners shall deliver a duplicate of the assessment of township taxes to the township treasurer, together with their warrant for the collection of the same.

Section 1713. Public Notice of Delivery of Duplicate.—As soon as possible after the receipt of the duplicate, the treasurer shall give public notice thereof by at least ten written or printed notices, to be posted in public places in the township, and by advertisement in a newspaper of general circulation in the township, if any such there be, that the duplicate has been issued and delivered to him.

Section 1714. Tax Notices; Duties of Treasurer.—The township treasurer, within thirty days after receiving the tax duplicate, shall notify every taxable whose name appears on such duplicate. Such notice shall contain the rate of taxation, the valuation of the property of such taxable, the occupation of such taxable, and the full amount of taxes for which said taxable is liable for the current year. Such notice shall further state that such taxes are payable, designate a place and time when they shall be paid, and when an additional percentage will be added as penalty. Such notice shall be mailed to the last known post office address of each taxable.

Before any allowance is made by the township auditor or controller for commissions due to the township treasurer for taxes collected, the treasurer shall make an affidavit setting forth that he has sent such notice to each taxpayer.

Section 1715. Penalties.—All persons who fail to make payment of any tax charged against them in the duplicate within the period of sixty days from the date of notice thereof by the township treasurer, shall be charged with a penalty of two per centum additional on the amount of tax and thereafter an additional penalty of one per centum for each month, or fractional part thereof, during the remainder of the fiscal year for which the tax is levied, which penalties shall be added to the tax by the treasurer, and collected by him or his deputy.

Section 1716. Collection of Taxes; Payment Over of Taxes.—The treasurer shall proceed to collect all taxes