

over immediately to said collector the registries of all *outstanding* or *delinquent* taxes due and owing said city, and upon the first day of February, A. D. 1871, and each succeeding year, the registry of DELINQUENTS of the previous year."

By section 4 it is provided, "In case the said collector of outstanding and delinquent taxes shall neglect or omit to file any claim placed in his hands for collection not paid, or shall neglect or omit to proceed to sell any real estate against which a lien exceeding ten dollars may have been filed according to the foregoing provisions of this act, such neglect or omission shall be deemed a misdemeanor in office, and punishable upon conviction by a fine not less than three times the amount of said delinquent taxes, and removal from office by the Court in which such conviction shall take place: *Provided*, That the provisions of this section shall not apply to any claims for taxes which the board of revision may decide cannot be collected, and may order to be stricken from the registry.

"SECTION 5. The compensation of the said collector shall be five per cent. upon the amount he shall collect and pay over to the city treasury."

Hence it is submitted :—

1. That the Board of Revision of Taxes is the tribunal in whom exclusive jurisdiction over this subject is principally vested.
2. That the statute creating this special jurisdiction having provided an express mode of appealing therefrom, all other methods are presumably excluded.
3. That the defendant can only collect taxes which appear to be outstanding and delinquent upon the books prepared under the authority of the Board of Revision and

