

P. L. L., 1888, Art. 2, sec. 234. 1894, ch. 615. 1914 Code, sec. 357.

498. The treasurer shall pay over, according to law or to the order of the said County Commissioners, in the manner hereinbefore prescribed by the several sections of this sub-title of this Article, all county taxes and all accounts and moneys due said county and collected by him; and he shall also pay over to the treasurer of the State, according to law, all the State taxes levied in said county and collected by him; and he shall be allowed eighteen months from the first day of July of each year, when the said taxes were due and payable, to complete the collections thereof and to make his final settlement with the said County Commissioners and with the State Treasurer, respectively; no claims for erroneous, insolvent or uncollectible tax bills, for which he shall claim a credit, shall be allowed him, unless presented before the said time specified for said final settlement, and in no case shall said Commissioners allow a credit for erroneous, insolvent or uncollectible taxes, unless satisfactory proof be produced, under oath, that the same cannot be collected; but the said County Commissioners shall allow the treasurer credit for all taxes uncollectible by him, because of the property assessed being involved in equity proceedings or other suits in court, which unpaid tax bills shall be placed in the hands of counsel by the County Commissioners to enforce the payment of the same in the courts having jurisdiction over said property. After the final settlement of the treasurer's accounts, as herein required to be made, with the County Commissioners, not later than the third Tuesday in January next succeeding the expiration of time herein limited for the completion of his collections, the treasurer shall be in default for the amount of balance of taxes which had been placed in his hands for collection, as shown by said final settlement, and the bond of said treasurer shall be liable for the amount of said balance; and upon failure of said treasurer to pay the said amount of balance, as required by law, on or before the first day of March then next ensuing, it shall be the duty of the State's Attorney for said county to bring suit on the bond of said treasurer for said unpaid balance, which shall be considered as a debt, and at the trial of the suit against said bond, the said final settlement of accounts, herein required to be made, shall be sufficient proof of the amount of liability of said bonds.

P. L. L., 1888 Art 2, sec. 235. 1890, ch. 535. 1894, ch. 615. 1896, ch. 362.
1914 Code, sec. 358.

499. The said treasurer shall be entitled to receive as full compensation for his services as collector of all county and school taxes, an annual salary of \$1,200 for and during his term of office, and until his successor shall have been duly elected and qualified, and he shall also be entitled to receive from the State of Maryland the commission allowed for the collection of the State taxes; and no extra compensation whatever shall be allowed him or be claimed by him, except such costs as are hereinbefore specified, for assessing new property; and he shall not be allowed to receive directly or indirectly any other commission or fee from any taxpayer, nor any levy fee; nor shall he be allowed or claim any fee, compensation or