

and which shall be included in the costs and expenses of said sale for advertising real property for sale under the provisions of this Act. If the property be sold, the Treasurer shall receive a fee of nine dollars to cover expenses of advertising and attorneys' services as provided in this Act; a fee of fifty cents for auctioneer's cost and a fee of one dollar for personal services making a total of ten dollars and fifty cents, but if the payment be made after advertisement and before the sale, no auctioneer's fee shall be charged by said Treasurer, and said Treasurer shall receive a fee of fifty cents for making a statement of any taxes due on personal property when said taxes are to be collected by the Sheriff under the provisions of Section 257 of this subtitle, and the Sheriff shall include said fee in the costs of said collection.

1914, ch. 182. 1920 Code, sec. 342.

261. The Treasurer shall deposit in the manner hereinafter provided all County taxes and all moneys due said County and collected by him, and when said County taxes for any year shall have been collected in full, he shall deliver to the County Commissioners a statement of deposits showing such collection in full; and he shall also pay into the Treasury of the State of Maryland, according to law, all the State taxes levied in said County and collected by him, and in the manner hereinbefore prescribed, and he shall be allowed two years from date of each levy placed in his hands for collection to complete the collection thereof, and to make his final settlement with said County Commissioners and with the Treasurer of Maryland, respectively, and immediately after the expiration of said two years it shall be the duty of said County Commissioners to bring suit upon the bond of said Treasurer for all County taxes in his hands uncollected or unaccounted for to said County Commissioners.

1914, ch. 182. 1920 Code, sec. 343.

262. All claims for erroneous, insolvent or uncollectible tax bills, for which said Treasurer shall claim a credit, shall be presented to the County Commissioners before or at the time specified for said final settlement, and in no case shall said Commissioners allow credit for erroneous, insolvent or uncollectible taxes unless satisfactory proof be produced under oath that the same cannot be collected.

1914, ch. 182. 1920 Code, sec. 344.

263. Said County Commissioners at any time after the expiration of the term of any County Treasurer, or at the time of the final settlement in this Act provided for, may direct and require him to deliver over to his successor in office all collectible taxes due upon the levies with which he was charged, and also to deliver over the notices, schedules and other proceedings had for the enforcement of payment of said taxes, and in such cases the said successor or newly elected or qualified Treasurer upon the delivery to him of the bills for such taxes shall be empowered and required to enforce the payment of said taxes in the same manner as his predecessor