

1884, ch. 462

**234.** 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 monies 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 two years from the 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 State treasurer, respectively ; all claims for erroneous, insolvent or uncollectible tax bills, for which he shall claim a credit, shall be presented 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. The said commissioners, in their discretion, at any time after the expiration of the term of any such treasurer, or at the final settlement aforesaid, may direct and require him to deliver over to his successor in office all balances of collectible taxes due upon the levies with which he was charged, and also so to deliver over the notices as returned by constables, levies and other proceedings had for the enforcement of the payment of said taxes ; and in such case the said successor, or newly-elected and 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 could have done, and he shall have all the powers and authority in law with which his predecessor was clothed for that purpose ; in such case the bond or bonds of the newly-elected or succeeding treasurer shall become responsible for the proper collection and disbursement of such taxes, and the bond or bonds of the retiring or retired treasurer shall be released from responsibility therefor ; provided, that no treasurer's bond shall be considered as released or be cancelled until, in one mode or the other, he has fully settled his accounts secured thereby, and fulfilled the duties of his said office.

Ibid.

**235.** The said treasurer shall be entitled, as compensation for his services, to a commission, to be fixed by the county commis-