

missioners allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced, under oath, that said bills cannot be collected, and the said treasurer is required to enforce payment of all taxes by the sale, as herein provided, of all property upon which taxes are in arrears as soon as he is empowered so to do, and at the expiration of his term of office he is directed and required to deliver to his successor in office all balances of taxes due upon the levies for which he is charged, and also to deliver to him all proceedings had for the enforcement of the payment of said taxes, and the said successor, upon the delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes as hereinbefore provided ; and in all cases where a treasurer has taken steps for the enforcement of the payment of taxes, and his term shall expire, or he shall vacate his office for any reason before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes and to collect the same, and is hereby clothed with all the powers and authority in law had by the retired treasurer for that purpose.

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Section 26 P. The said treasurer shall receive as compensation for his services under the provisions of this Act, and any amendments thereof, in addition to his fees for making assessments and sales, a commission of five per cent. on the amount of taxes, dues, fines and licenses collected by him.

Commission.

Section 26 Q. The Town Commissioners of Bel Air shall designate a depository for all moneys belonging to said town and it shall be the duty of said treasurer to deposit each day in said depository his collections from any source whatsoever to the credit of the town of Bel Air, and to disburse the same upon the written order of the said Town Commissioners and not otherwise.

Depository.

Section 26 R. The treasurer appointed under the provisions of this Act shall have full power and authority to collect any and all taxes due and in arrears and remaining unpaid for any year or years prior to the year 1902, the same to be collected in the manner provided for the collection of town taxes before the passage of this Act, and such proceedings shall be had thereon as provided before the passage of this Act.

Full power given to collect taxes.

Section 26 S. All laws or parts of laws, general or local, inconsistent with the provisions of this Act are hereby repealed.

Repeal.

SEC. 2. *And be it further enacted,* That this Act shall take effect from the date of its passage.

Approved March 13, 1902.