

26. On the first day of each month the Treasurer shall, if required by the Commissioners, make a report to them of the receipts and disbursements of his office for the preceding month showing the source of such receipts and the respective accounts for which such disbursements were made and the amount of balance on deposit to his credit in bank. On the first day of January of each year he shall make a similar report covering receipts and disbursements for the preceding year and also a statement of all taxes placed in his hands for collection and all discounts and erroneous and insolvent tax bills for which he shall claim credit, and he shall be responsible to the Commissioners of Aberdeen for any sum representing the difference between the amount due in taxes, as shown by the levy placed in his hands for collection, plus any additional levy, plus taxes discovered which were not in the levy, plus interest thereon; less the authorized legal disbursements, discounts and insolvencies allowed by the Commissioners. The Treasurer, when he makes his said annual report, shall submit to the Commissioners all erroneous and insolvent tax bills for which he shall claim a credit and in no case shall said Commissioners allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced that said bills cannot be collected.

27. The said Treasurer is required to enforce payment of taxes by sale, as herein provided, of all property upon which taxes are in arrears, as soon as he is empowered so to do, and upon his retirement from office he is directed and required to deliver to his successor all office books and papers, and all balances of taxes due upon the levies for which he is charged, including all cash in his hands as Treasurer, whether from taxes, the proceeds of sale of property of delinquent taxpayers, fines or licenses collected, or from any other source; and also to deliver to his said successor all proceedings had for the enforcement of the payment of said taxes, and the successor of a deceased or retiring Treasurer is empowered and required to collect and enforce the payment of said taxes, as herein provided; and in all cases where a Treasurer has taken steps for the enforcement of the payment of said taxes, and shall retire or die before the collection of said taxes, or 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 power and authority in law had by the deceased or retiring Treasurer during his term of office for that purpose, including