

taxes are to be collected by the sheriff, under the provisions of Section sixteen of this Act, and the sheriff shall include said fee in the cost of said collection; and in all cases of the sale of real estate by the Treasurer, under the provisions of this Act, there shall be also allowed to said Treasurer from the proceeds of the sale in addition to other fees and expenses a reasonable sum for counsel fees, not exceeding ten dollars, for reporting said sale to and procuring the ratification thereof by the Circuit Court for Talbot County.

**Statement to
Commissioner's
of all taxes
collected in
full, etc.**

SEC. 20. *And be it enacted*, That the Treasurer shall deposit in the manner hereinbefore 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 so 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 eighteen months 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 Treasurer of Maryland, respectively, and immediately after the expiration of said eighteen months it shall be the duty of the 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.

**Claims for
erroneous or
uncollectable
bills.**

SEC. 21. *And be it enacted*, That all claims for erroneous, insolvent or uncollectable 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.

**Requirements
at the
expiration of
term, etc.**

SEC. 22. *And be it enacted*, That the said County Commissioners, at any time after the expiration of the term of any County Treasurer, or at the time of the final settlement of 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 the payment of said taxes, and in such cases the said successors, 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