

estate by the Treasurer under the provisions of this Act there shall also be 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.

Counsel fees.

SEC. 20. *And be it enacted*, That 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 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 two years 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.

Statement of deposits.

SEC. 21. *And be it enacted*, That 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.

Claims for uncollectible tax bills.

SEC. 22. *And be it enacted*, That upon the death, resignation or removal of the Treasurer during his term of office, or upon the expiration of his term of office, the County Commissioners of Talbot County may direct the said Treasurer or his personal representatives to deliver over to his successor in office, duly qualified, all uncollected taxes due upon the levies with which he was charged, and also to deliver over the notice, schedules and other proceedings had for the enforcement of the payment of said taxes; and in such cases the said successor in office, upon the delivery of the bills for such taxes, shall be empowered and required to enforce the payment of said taxes in the same manner as his predecessors could have done; and he shall have all the powers and authority in law with which his predecessor was clothed for that purpose; and in such cases the

Duties of Treasurer in connection with his successor.