

Proviso.

bond of newly elected or succeeding Treasurer shall become responsible for the proper collection and disbursement of such taxes, and the bond of the preceding Treasurer shall be released from responsibility therefor; provided, that no Treasurer's bond shall be released until in the mode hereinbefore provided in this Act he has fully settled his accounts with the County Commissioners and the Treasurer of Maryland, and unsettled accounts have been transferred as authorized in this section, and, in addition thereto, he has performed the duties of said office under all the provisions of this Act.

Sureties on bond empowered to enforce payment of taxes.

SEC. 23. *And be it enacted*, That in the event that the bond of any Treasurer shall become liable to Talbot County or the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as said Treasurer could have done.

Treasurer to attend in election districts to collect taxes.

SEC. 24. *And be it enacted*, That it shall be the duty of the Treasurer to attend in each election district of Talbot County, one day in the month of August and one day in the month of December of each year to collect taxes; and he shall give at least two weeks' notice of the time and place of such attendance in the various districts by hand bills announcing the same conspicuously posted in each election district, and by advertisements in two newspapers published in Talbot County; and said notices and advertisements shall contain a brief statement of the discounts allowed and interest charged on tax bills.

Assessing property of all kinds.

SEC. 25. *And be it enacted*, That it shall be the duty of the Treasurer to go into each of the districts of Talbot County annually for the purpose of assessing, and at all other times to inform himself, by all lawful means, of all the property, stock or investments in said county subject to taxation and not included in the last revised list of assessment; and he shall value the same at the full cash value thereof, and shall make return thereof to the County Commissioners, who shall cause the property so returned to be entered upon the assessment books of said Talbot County in the name of the owners thereof; and for the purpose of this section the said Treasurer shall possess the powers of a general assessor under the tax law of the State of Maryland, and his valuation of any property shall be subject to revision and correction by said County Commissioners; and nothing in this section shall be construed to interfere with or affect the rights, powers and duties of the County Commissioners under and by virtue of the general laws of the State in relation to such new or other assessment of