262r. The treasurer shall pay over the State taxes and the county levies for school purposes at the times and in the manner prescribed by the laws of the State.

262c. The treasurer shall receive as compensation for all his services as treasurer an annual salary of \$1,500, to be paid monthly, two per cent. commission on all State tax paid over by him, and such commission as may accrue under the provisions of this act.

262H. The treasurer shall appoint such clerks as may be necessary for the proper discharge of the duties of his office, who shall be deputy treasurers, shall qualify under the Constitution of the State, and shall give such bond to the treasurer as he may require, but the aggregate annual salary of said clerks shall in no case exceed the sum of twelve hundred dollars (\$1,200).

262 I. The County Commissioners shall provide at the public expense a suitable office for the treasurer, furnish the same amply and conveniently, and shall annually levy such sums as may be necessary to pay the salaries of the treasurer and his clerks, his commissions on State taxes, the cost of books, stationery and stamps for his office, and all printing and advertising required under the provisions of this act and not otherwise provided for.

The said treasurer shall, at the expiration of his term of office, make a full statement with the County Commissioners of all county taxes placed in his hands for collection and all erroneous and insolvent tax bills for which he shall claim a credit shall be presented to said County Commissioners before or at the time above specified for said final settlement, and in no case shall said County Commissioners allow a credit for erroneous or insolvent tax bills, unless satisfactory proof be produced, under oath, that said bills can not be collected; and 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 or from any other source; and also to deliver to him all proceedings had for the enforcement of the payment of said taxes, and the succesor of a deceased or retiring treasurer is empowered and required to collect and enforce the payment of said taxes, as herein pro-