

1916, ch. 680, sec. 475. 1922, ch. 236.

476. The said treasurer shall at the expiration of the end of each fiscal year of his term of office, make a full statement with the County Commissioners of all State and 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 times above specified for said settlements, 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 cannot 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 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 retiring treasurer during his term of office for that purpose.

Shanahan v. State, 142 Md. 625.

1916, ch. 680, sec. 476.

477. The County Commissioners of Harford County shall annually levy such sums of money as they shall deem sufficient to pay the expenses which may be incurred during the succeeding year by the attendance of jurors, State witnesses, crier and bailiffs of the Circuit Court, together with any expenses of said Court which they may be required to pay, and it shall be the duty of the treasurer to pay said expenses to the individual entitled to receive the same whenever the amount so payable shall be duly certified to him by said Court, and upon his failure to pay any such sum when so certified to the person entitled to receive the same, the said treasurer shall forfeit and pay to every such person for every such failure the sum of one dollar, to be recovered as other small sums are recovered, before a justice of the peace, together with the cost of suit; the said Court shall not issue to the individual entitled to receive any of the expense aforesaid, except witnesses, any evidence that such sums are due, but the same shall be certified directly to said treasurer, and the said treasurer, before paying the same shall deduct from the respective amounts due as aforesaid any sum or sums of money due and owing by the said individ-