

payment of all taxes by sale, or otherwise, as herein provided of all property upon which taxes are in arrear, as soon as he is empowered so to do, and at the expiration of his term of office, he is directed and required to deliver to his successor in office all balances of collectible taxes due upon the levies for which he is charged, and also to deliver to him all proceedings had for the enforcement of the payment of said taxes; and the said successor, upon the delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes, as hereinbefore provided, and in all cases where a treasurer has taken steps for the enforcement of the payment of said taxes, and his term shall expire before the collection of said taxes, or before said proceedings are completed, his successor 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 retired treasurer during his term of office for that period.

1906, ch. 171, sec. 62T. 1912, ch. 790, sec. 148.

**218.** The treasurer shall keep separate accounts of State and county levies of taxes, and the sums received by him on account of the county levy shall be disbursed exclusively for county purposes, and any person for whose use a levy is made shall be entitled to receive the sum in full on the first day of January next succeeding the date of such levy; provided, however, that he may previous to that time procure from the county commissioners an order stating the amount of such levy; and the treasurer is hereby authorized and directed to receive such orders, or so much thereof as may be necessary in payment of taxes due under the levy upon which such order is issued.

1906, ch. 171, sec. 62U1. 1912, ch. 790, sec. 149.

**219.** The treasurer shall pay to the treasurer of the Board of County School Commissioners all money levied for the support of the public schools of said county at the times and in the manner prescribed in the Public General Laws of this State.

1906, ch. 171, sec. 62V. 1912, ch. 790, sec. 150.

**220.** He shall also pay over the State taxes by him from time to time collected, as required by the provisions of the said Public General Laws.

#### ASSESSOR.

1906, ch. 171, sec. 62W1. 1912, ch. 790, sec. 151. 1922, ch. 258.

**221.** The County Commissioners shall on the first Tuesday in the month of July in the year 1922 appoint some competent person to be assessor of said county for a term of four years from the date of his appointment, and every four years thereafter appoint some competent person to be assessor of said county, whose duty it shall be by all lawful means to inform himself of all property of whatsoever nature, including stocks and bonds and other instruments created or acquired in said county