

treasurer, to the same extent and in the same manner that it is liable under execution issued to him.

1900, ch. 237, sec. 25B. 1902, ch. 346, sec. 25B.

62. He shall keep and pay over according to law, or upon the order of the County Commissioners, the proceeds of all county taxes levied in said county and collected by him, and shall also keep and pay over to the Treasurer of the State, according to law, all State taxes in said county collected by him, and he shall keep a full, particular and correct account of all moneys received by him and paid out, and of all matters relating to the duties of his office, together with all vouchers relating thereto, and he shall monthly present to the County Commissioners a true and faithful exhibit of all moneys received and disbursed by him and all cash on hand during the preceding month. The said report to the County Commissioners to be made not later than the second Tuesday of the month in which they are required to be made, and he shall deposit all the moneys collected by him in a national bank or trust company, and shall pay out the same only upon orders from the County Commissioners by checks upon such bank or trust company signed by said Treasurer. The said moneys so deposited to be deposited in the name of the Treasurer of said county as Treasurer, and under no consideration to be deposited in his name alone. In case of the death or resignation of the County Treasurer, or if the office shall become vacant by any means during his term of office, the Governor of the State shall, within twenty days thereafter, appoint a County Treasurer for the unexpired term thus made vacant, he shall be subject to all the obligations and clothed with all the powers herein provided for County Treasurer and shall take charge of and collect any taxes that may be in the hands of the late Treasurer uncollected and for which the late Treasurer is responsible, and for such uncollected taxes shall give a separate bond under such penalty as may be required by the County Commissioners. At the expiration of the term of any Treasurer appointed or elected under this Act, he shall deliver up the office to his successor and all papers and books relative thereto except the books containing taxes uncollected by him and for which his bond is responsible, and he shall be allowed twelve months after the expiration of his term of office to make settlement and complete collection of all State and county taxes that may be in his hands uncollected and to pay over to the parties entitled thereto the amount, respectively, due them.

1900, ch. 237, sec. 25C. 1912, ch. 225, sec. 25C.

63. It shall be the duty of the clerk of the County Commissioners within thirty days after the completion of each annual levy to deliver to the said county treasurer a full copy thereof, together with a list of taxpayers and their assessment, and the said treasurer shall collect the same according to law and pay over to the county or the parties entitled thereto the said amount so collected. And the bond of the said treasurer shall be liable for all sums of money collected by him on account of State and county taxes, as aforesaid, until the same shall have been duly accounted