

shall receive a fee of fifty cents for making a statement of any taxes due on personal property when said taxes are to be collected by the chief of police, under the provisions of this Act, and the chief of police shall include said fee in the cost of collection; and in all cases of the sale of real estate by the town clerk under the provisions of this Act there shall be also allowed to said town clerk from the proceeds of the sale, in addition to other fees and expenses, a reasonable sum for counsel fees not exceeding ten dollars for reporting said sale to and procuring the ratification thereof by the Circuit Court for Talbot County.

1906, ch. 453, sec. 91.

191. The town clerk shall deposit in the manner as hereinbefore provided all town taxes and all moneys due said town and collected by him, and when said town taxes for any year shall have been collected in full he shall deliver to the Council a statement of deposits showing such collection in full, and he shall be allowed eighteen months from the date of each levy placed in his hands for collection to complete the collection thereof and to make his final statement with the Mayor and Council, and immediately after the expiration of said eighteen months it shall be the duty of the Mayor and Council to bring suit upon the bond of said town clerk for all town taxes in his hands uncollected or unaccounted for.

1906, ch. 458, sec. 92.

192. All claims for erroneous, insolvent or uncollectible tax bills for which said town clerk shall claim a credit shall be presented to the Council before or at the time specified for said final settlement; and in no case shall the Council allow credit for erroneous, insolvent or uncollectible taxes unless satisfactory proof be produced under oath that the same cannot be collected.

1906, ch. 453, sec. 93.

193. The Council, at any time after the expiration of the term of any town clerk or at the time of the final settlement by the said town clerk of the taxes for which he and his bond are responsible, may direct and require him to deliver over to his successor in office all collectible taxes due upon the levies with which he was charged and also to deliver over the notices, schedules and other proceedings had for the enforcement of the payment of said taxes, and in such cases the said successor or newly appointed and qualified town clerk, upon the delivery to him of the bills for such taxes, shall be empowered and required to enforce the payment of said taxes in the same manner as his predecessor could have done, and he shall have all the powers and authority in law with which his predecessor was clothed for that purpose, and in such case the bond of a newly appointed or succeeding town clerk shall become responsible for the proper collection and disbursement of such taxes, and the bond of the preceding town clerk shall be released from their responsibility therefor; provided, that no town clerk's bond shall be released until in the mode hereinbefore provided in this Act he has fully settled his accounts with the Council or