

county and collected by him and in the manner hereinbefore prescribed, and he shall be allowed two years from date of each levy placed in his hands for collection to complete the collection thereof, and to make his final settlement with said County Commissioners and with the Treasurer of Maryland respectively, and immediately after the expiration of said two years it shall be the duty of said County Commissioners to bring suit upon the bond of said Treasurer for all county taxes in his hands uncollected or unaccounted for to said County Commissioners.

1904, ch. 14, sec. 20.

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

1904, ch. 14, sec. 21.

218. Said County Commissioners at any time after the expiration of the term of any County Treasurer, or at the time of the final settlement in this Act provided for, 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 payment of said taxes, and in such cases the said successor or new-elected or qualified Treasurer 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 power and authority in law with which his predecessor was clothed for that purpose, and in such case the bond of the newly-elected or succeeding Treasurer shall become responsible for the proper collection and distribution of such taxes, and the bond of the preceding Treasurer shall be held responsible for such taxes as remain uncollected from fault or negligence of his own.

1904, ch. 14, sec. 22.

219. In the event that the bond of any Treasurer shall become liable to Wicomico County or to the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as said Treasurer could have done.

1904, ch. 14, sec. 23.

220. The Treasurer may, in his discretion, attend in each election district three days in each year to collect and receive taxes, and he shall give at least two weeks' notice of the time and place of such visits to the respective districts by hand bills and post the same conspicuously, in not less than three public places in such election district of said county, and by advertising in two newspapers published in Wicomico County, and said notice