

of Baltimore County from delinquent taxpayers as provided by Sections 159, 161 and 162 of this Article.

P. L. L. (1888), Art. 3, sec. 52. 1882, ch. 136. 1892, ch. 133. B. Co. C. (1908), sec. 91. 1916, sec. 151. 1922, ch. 166, sec. 151.
B. Co. C. (1928), sec. 164.

164. The Treasurer and collector of taxes shall make a full settlement with the County Commissioners of all county taxes placed in his hands for collection at the expiration of his term of office, and at least once in every two years, 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 time specified for said final settlement; and in no case shall said County Commissioners allow credit for erroneous or insolvent tax bills, unless satisfactory proof be produced under oath that said bills cannot be collected; and the said Treasurer and collector is required to enforce the payment of all taxes by levy upon and sale as now provided by law of all property upon which said taxes are in arrears, as soon as he is empowered to make said levy and sale; provided, however, that in cases where the amount due for taxes is trifling, and the expenses attending a levy and sale would be largely in excess of and out of proportion to the amount of the tax, it shall be the duty of said collector and Treasurer, before proceeding to levy and sell, to make report thereof to the County Commissioners, and it shall be competent for them in their discretion to direct the said collector and Treasurer not to proceed with the levy and sale in such case; and if the collector shall be otherwise unable to collect said tax, the County Commissioners shall allow credit for the amount of the bill as insolvent and erroneous, and credit shall be entered by the Treasurer in taxpayer's account, and at the expiration of his term of office or at his death during said term there shall be delivered to his successor in office by the Commissioners all balances of collectible taxes due upon the levies and all proceedings had for the enforcement of the payment of said taxes; and the successor or newly elected and qualified Treasurer and Collector, upon delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes in the same manner as is now provided by law; and in all cases where the Treasurer and collector has taken steps for the enforcement of the payment of said taxes, either by published notice, levy, advertisement or other proceedings, and if his term of office shall expire, or if he shall die, before the collection of said taxes or before said proceedings are completed, the newly elected or appointed and qualified Treasurer and collector is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes and to collect the same in the same manner as is now provided by law, and with all the power and authority in law had by the retired or deceased Treasurer and Collector during his term of office for that period.

Balto. Co. v. Hunter, 141 Md. 133.