

any claim against said county, the person so offending shall be deemed guilty of a misdemeanor, and upon indictment and conviction shall be fined not less than one hundred nor more than five hundred dollars for each and every such offence.

1886, ch. 515.

57. It shall be the duty of said treasurer to inform himself by all lawful means of all property, stocks or investments in said county liable to taxation and not included in the last revised list of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessment; and he shall value the same at the full cash value thereof, and shall make return thereof to the said county commissioners; and for the purposes of this section the said treasurer shall be clothed with the powers of general assessor, and his valuation of such property shall be subject to revision and correction by said commissioners.

Ibid.

58. The treasurer shall pay over according to law, or to the order of the said county commissioners in the manner hereinbefore prescribed, all county taxes and all moneys due said county and collected by him; and he shall also pay over to the treasurer of the State of Maryland, according to law, all the State taxes levied in said county and collected by him; and he shall be allowed two years from the 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; all claims for erroneous, insolvent or uncollectible tax bills for which he shall claim a credit shall be presented 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. The said commissioners, in their discretion, at any time after the expiration of the term of any such treasurer or at the final settlement aforesaid, may direct and require him to deliver over to his successor in office all balances of collectible taxes due upon the levies with which he was charged, and also to deliver over the notices, levies and other proceedings had for the