

enforcement of the payment of said taxes; and in said case the said successor or newly appointed and 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 powers and authority in law with which his predecessor was clothed for that purpose; in such case the bond of the newly elected or succeeding treasurer shall become responsible for the proper collection and disbursement of such taxes, and the bond of the retiring or retired treasurer shall be released from responsibility therefor; provided, that no treasurer's bond shall be considered as released or be cancelled until in one mode or the other he has fully settled his accounts secured thereby, and fulfilled the duties of his said office.

1886, ch. 515.

**59.** The said treasurer shall receive as compensation for all the services required of him under this sub-title of this article, four per cent. on all the taxes actually collected by him; and should said treasurer find it necessary for his convenience at any time to appoint a deputy, he shall pay said deputy out of his commissions, and he shall be answerable for the acts of such deputy; and the county commissioners shall, at the time of making the annual levy, levy a sufficient sum by estimate to cover the discount to taxpayers and compensation to the treasurer, provided for in the preceding sections.

Ibid.

**60.** Where land is in the hands of a trustee, for sale or otherwise, whether by virtue of a decree of court or under a deed of trust, and the taxes thereon are in arrears under the provisions of this sub-title of this article, the said treasurer may enforce the payment of such taxes in the same manner as if such land were not in the hands of a trustee.

Ibid.

**61.** Whenever land shall be sold by the treasurer, the owner thereof prior to the sale may redeem the same by paying into court, to be paid to the purchaser thereof, within the period of