

1874, ch. 503.

**111.** The treasurer shall, at the expiration of his term of office, deliver up the office to his successor, and all papers and books relative thereto, except the books containing taxes uncollected by him, and for which his bond is responsible; and he shall be allowed twelve months after the expiration of his term of office to make settlements and complete the collection of all State and county taxes that may be in his hands uncollected, and to pay over to the treasurer of the State the amount of State tax due by him, and to the order of the county commissioners the county tax that may then be due by him; and he shall have the full benefit of the code of public general laws relating to relief to sheriffs and collectors.

1872, ch. 294. 1888, ch. 502.

**112.** It shall be the duty of the clerk of the county commissioners, within thirty days after the completion of the assessment or rate of tax, to deliver to the county treasurer a fair copy thereof, and the treasurer shall collect the same according to law, and pay over to the order of the county commissioners the county tax collected by him according to law, and also pay over to the treasurer of the State the State tax collected by him according to law; and the bond of the said treasurer shall be liable for all sums of money collected by him on account of State and county taxes as aforesaid, until the same shall have been duly accounted for and paid over according to law; and the said treasurer shall be entitled to a commission of three and a half per centum on the amount of State and county taxes collected and paid over by him, which shall be in full for his services in the discharge of his duties, except such cost as may accrue in enforcing the payment of any taxes collected by him; and the county commissioners shall levy an amount sufficient to pay the commissions so allowed, and the said treasurer shall be allowed to retain, in his returns to the county commissioners, his commissions on the amount of county taxes as collected by him; and he shall also be paid by the county commissioners his commissions on the State tax collected by him, as he may, from time to time, present his receipts from the treasurer of Maryland, showing the amount paid over to the State by him; and upon a final settlement with