

and if the treasurer, or any clerk, agent or deputy of such treasurer, shall ask, demand or receive any greater costs and fees than are allowed by the provisions of this section, or shall receive any pay or commission for or on account of any advertising or contract therefor which may be done under the provisions of this section, or shall, for himself or other person, discount or buy for less than its face and real value, any claim against the county, the person so offending shall be deemed guilty of a misdemeanor, and upon indictment and conviction shall pay a fine of not less than one hundred or more than five hundred dollars, one-half to go to the informer.

1882, ch. 136.

52. 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 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 above 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; and at the expiration of his term of office, he is directed and required to deliver to his successor in office all balances of collectible taxes due upon the levies for which he was charged, and also to deliver to him notices as returned by constables' levies, and other proceedings had for the enforcement of the payment of said taxes. And the said successor or newly elected and qualified treasurer and collector, upon the 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 a treasurer and collector has taken steps for the enforcement of the payment of said taxes, either by notice, levy, advertisement or other proceeding, and his term of office shall expire before the collection of said taxes or before said proceedings are completed, the newly elected and qualified treasurer and