

the sale thereof ratified and confirmed in the same manner hereinbefore provided for the sale and ratification of the same in other cases of the sale of real estate for taxes; it shall not be necessary for the county commissioners or other officer or officers making such assessment to give any notice thereof, other than by publication in two newspapers published in said Garrett county once a week for three successive weeks prior thereto, giving notice to the owner or owners thereof, or persons claiming title thereto, that the said lands, a description of which shall be contained in said notice, will be assessed on some certain day to be in said notice named in the manner prescribed by this section, and warning them to come forward and claim said lands and be present at the time of assessment if they desire so to do, the assessments made by virtue of this section to be subject to revision as, and in the same manner as other assessments are; this section not to apply to property the title of which remains in the State.

57. The treasurer shall pay over according to law or to the order of said county commissioners, in the manner hereinbefore provided, all county taxes and all moneys due said county and collected by him, and he shall also pay into the treasury of the State of Maryland, according to law, all the State taxes levied in said county and collected by him, as and in the manner hereinbefore prescribed; 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 enforcement of the payment of said taxes; and in said cases the said successor or newly elected 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 predecessors could have done, and he shall have all the powers and authority in law with which his predecessor was clothed for that purpose; and 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

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