

CHAPTER 133.

AN ACT to repeal and re-enact, with amendments, section fifty-two of article three of the Code of Public Local Laws, title "Baltimore County," sub-title "County Treasurer."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section fifty-two of article three of the Code of Public Local Laws, title "Baltimore County," sub-title "County Treasurer," be and the same is hereby repealed and re enacted so as to read as follows :

Repeal and
re-enact-
ment

SEC. 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 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 can not 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, provided, however, that in cases where the amount due for taxes is trifling, and the expenses attending a levy and sale would be largely in excess of, and out of proportion to the amount of the tax, it shall be the duty of said collector and treasurer before proceeding to levy and sell, to make report thereof to the county commissioners, and it shall be competent for them in their discretion to direct the said collector and treasurer not to proceed with the levy and sale in such case; and if the collector shall be otherwise unable to collect said tax, the county commissioners shall allow credit for the amount of the bill as insolvent, and at the expiration of his term of office, he is directed and required to deliver to his successor in office all balances of collectable taxes due upon the levies for which he was charged, and also to deliver to him notices as returned by constable's 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 the treasurer and collector has taken

Treasurer—
when to
make full
settlement

Enforce
payment
of taxes

Successor