

compensation for the services of such surveyor as he may consider just, not exceeding the sum of three dollars per day.

115. 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; 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 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.

SEC. 2. *And be it further enacted,* That in order to change the fiscal year and make it the calendar year, the County Commissioners shall on or before the third Tuesday of April in the year 1937 levy taxes for the six months period from July 1, 1937 to December 1, 1937, and the taxes levied for said period shall be due and payable and subject to the same discounts, penalties and interest as provided by law before the passage of this Act.

SEC. 3. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and hav-