

Chapter 136.

AN ACT to amend the Public Local Laws of Baltimore county, article three, sub-title "Treasurer and Collector," by repealing and re-enacting sub-section three of the act passed at the January session, eighteen hundred and eighty, chapter one hundred and ninety-six, and to add an additional sub-section to section fourteen of the act passed at the January session, eighteen hundred and seventy-eight, chapter four hundred and ninety-four.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-section three added by the act of the General Assembly of Maryland, passed at the January session, eighteen hundred and eighty, chapter one hundred and ninety-six, to section fourteen of the act of the General Assembly of Maryland, passed at the January session, eighteen hundred and seventy-eight, chapter four hundred and ninety-four, entitled "Treasurer and Collector," be and the same is hereby repealed and re-enacted so as to read as follows, and that the following sub-section be added to section fourteen of said last mentioned act:

Sub-section
added.

Collector of
taxes to make
full settlement

Enforce pay-
ment of taxes.

14. SUB-SECTION 3. *Be it enacted,* That the treasurer and collector of taxes shall make a full settlement with the County Commissioners of Baltimore county of all county taxes placed in his hands for collection at the expiration of his term of office, and that 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 on 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 bal-