

presented to the said President and Commissioners of Princess Anne before or at the time of his yearly settlement with them, 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 are not collectible and that the land is not worth the taxes.

317T. Whenever any land shall be sold by the "Town Clerk, Treasurer and Collector of Princess Anne," the owner thereof, or any person for him, may redeem the same by paying into the Circuit Court for Somerset County, in equity, to be paid to the purchaser of said land, within the period of twelve months from the date of such sale, the amount of the purchase money with interest thereon at the rate of fifteen per cent per annum, from the date of such sale, and by paying the costs of the proceedings, and the Clerk of said Court shall immediately upon receipt of such payment, make an entry thereof upon his docket, in the cause wherein the said sale is reported; and the said "Town Clerk, Treasurer and Collector of Princess Anne" shall thereupon pay to the Clerk of said Court, to be by him forthwith paid to the owner or person redeeming said land, any sum in possession arising from the sale of said land, over and above the amount of taxes, interest and costs, due at the time of said sale.

317U. The said President and Commissioners of Princess Anne at any time after the expiration of the term of office of any "Town Clerk, Treasurer and Collector of Princess Anne" or after any vacancy in said office, no matter how caused, or at the time of the final settlement, may direct and require him, his executors or administrators, to deliver over to his successor in office all collectible taxes due upon the levies with which he was charged, and also to deliver over the notices, schedules and other proceedings had for the enforcement of payment of said taxes, and in such case the said successor, or newly appointed and qualified treasurer and collector, 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 predecessor could have done, and he shall have all the power and authority in law with which his predecessor was clothed for that purpose, and in such case the bond of the newly appointed succeeding "Town Clerk, Treasurer and Collector of Princess Anne" shall become