

Penalty. for less than its face and real value any claim against said county, or certificate of indebtedness issued thereby; the person so offending shall be deemed guilty of a misdemeanor, and upon indictment and conviction shall pay a fine of not less than one hundred nor more than five hundred dollars for each and every such offense, one half to go to the informer and the other half to the school fund of said county.

Inform himself SEC. 200, SUB SEC. 6. It shall be the duty of the treasurer, in his annual visits to the different election districts of the said county for the purpose of receiving and collecting the state and county taxes, as provided in this article, and at all other times, to inform himself by all lawful means of all property, stocks or investments in said county liable to taxation and not included in the last revised list of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessment; and he shall value the same at the full cash value thereof, and shall make return thereof to the said county commissioners; and for the purposes of this section the said treasurer shall be clothed with the powers of general assessor, and shall receive the fees heretofore allowed by law or usage to collectors of taxes for assessing new property in said county, and his valuation thereof shall be subject to revision and correction by said commissioners.

Fee for assessing.

Pay over. SEC. 200, SUB-SEC. 7. The treasurer shall pay over according to law, or to the order of the said county commissioners, in the manner herein before prescribed by this article, all county taxes and all accounts and monies due said county and collected by him; and he shall also pay over to the treasurer of the State of Maryland according to law all the state taxes levied in said county and collected by him; 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 uncollectable 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 uncollectable taxes, unless satisfactory proof be produced, under oath, that the same cannot be col-

Time allowed to collect.