

lected. 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 collectable taxes due upon the levies with which he was charged, and also so to deliver over the notices as returned by constables, levies and other proceedings had for the enforcement of the payment of said taxes; and in such case 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 predecessor could have done, and he shall have all the powers and authority in law with which his predecessor was clothed for that purpose; in such case the bond or bonds of the newly-elected or succeeding treasurer shall become responsible for the proper collection and disbursement of such taxes, and the bond or bonds 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 canceled until, in one mode or the other, he has fully settled his accounts secured thereby, and fulfilled the duties of his said office.

Deliver to successor.

Bond responsible.

Proviso.

SEC. 200, SUB-SEC. 8. The said treasurer shall be entitled, as compensation for his services, to a commission, to be fixed by the county commissioners, of not more than two and one-half ($2\frac{1}{2}$) per centum on the amount of taxes levied for county purposes and actually collected by him; and also to the commission allowed by existing laws to the collectors of state taxes; and the said commissions shall be in full for the services rendered by such treasurer in the discharge of the duties of his office, and no extra compensation shall be allowed him or claimed by him, except such costs and fees herein before specified, as may accrue in the enforcement of the payment of taxes, and for assessing new property; provided that the said commissioners may, in their discretion, and if they shall deem it necessary to the proper discharge of the duties of his office, allow him for the salary of a clerk or deputy a sum of money not to exceed six hundred dollars per annum; and the said commissioners are authorized and directed, in their several annual levies, to levy an amount suffi-

Compensation.

Allow for clerk