

CHAP. 344. thereon, and all costs incurred in advertising, making, reporting and ratifying said sale, and he shall pay over the excess to the owner of the property thus sold, and no sale under this Act shall be set aside if the provisions thereof relating to sales shall appear to have been substantially complied with, and the burden of proof to show any non-compliance with said provisions shall be on the exceptant to a sale.

All collectable taxes, notices, schedules, etc., to be delivered over to County Commissioner.

Section 22. That the County Commissioners of Talbot county at any time after the fifteenth day of August succeeding the expiration of the terms of any Treasurer, or at the time of a final settlement of the said Treasurer in this Act provided for, may direct him to deliver over to his successor in office all collectable taxes due upon the levies with which he was charged, and also to deliver over the notice, schedules and other proceedings had for the enforcement of the payment of said taxes, and in such cases the said successor in office upon the delivery 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 preceding Treasurer shall be released from responsibility therefor; provided, that no Treasurer's bond shall be released until, in the mode hereinbefore provided in this Act, he has fully settled his accounts with the County Commissioners and the Treasurer of Maryland, or unsettled accounts have been transferred as authorized in this section, and in addition thereto he has performed the duties of said office under all the provisions of this Act.

Treasurer to inform himself of property, stock, etc. not included in assessment list.

Section 25. That it shall be the duty of the Treasurer, in his visits to the several districts in Talbot county for the purpose of receiving and collecting taxes as provided in this Act, and at all other times to inform himself by all lawful means of all property, stock or investments in said county subject to taxation and not included in the last revised list of assessments, and of all buildings and improvements and 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 County Commissioners, who shall cause the property so returned to be entered upon the assessment books of said Talbot county in the name of the owners thereof; and for the purposes of this section the said Treasurer shall possess the powers of a general assessor under the tax law of the State of Maryland, and his valuation of any property shall be sub-