

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 State Treasurer, 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 collected. 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 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 disbursements of such taxes, and bond or bonds of the retiring or retired treasurer shall be released from the responsibility therefor; provided, that no treasurer's bond shall be considered as released or be cancelled until, in one mode or the other, he has fully settled his accounts secured thereby, and fulfilled the duties of his said office.

Section 43J. The said treasurer shall be entitled as compensation for his services, to a salary of two thousand dollars per annum, payable after each monthly report herein provided for, but any commission payable to such treasurer for the collection of State taxes shall be deducted from said salary or credited to Allegany county, and the said salary 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, except such costs and fees hereinbefore specified as may accrue in the enforcement of 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 a sum of money not

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Balance  
of collectable  
taxes to be  
delivered  
over to  
successor in  
office.

Salary  
of treasurer.