

shall claim a credit, shall be presented to the County Commissioners 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.

CHAP. 76.
Claims to be presented at specified times.

SEC. 21. *And be it enacted*, That said County Commissioners at any time after the expiration of the term of any county treasurer, or at the time of the final settlement in this Act provided for, may direct and require 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 notices, schedules and other proceedings had for the enforcement of the payments of said taxes, and in such cases the said successors 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 power 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 distribution of such taxes, and the bond of the preceding treasurer shall be held responsible for such taxes as remain uncollected from fault or negligence of his own.

Collectable taxes to be delivered over to successor in office.

SEC. 22. *And be it enacted*, That in the event that the bond of any treasurer shall become liable to Wicomico county or to the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as said treasurer could have done.

Payment of taxes enforced.

SEC. 23. *And be it enacted*, That the treasurer may at his discretion attend in each election district one day in each month during August, September and October in each year to collect and receive taxes, and he shall give at least two weeks' notice of the time and place of such visits to the respective districts by hand bills, announce in the same conspicuously posted in three public places in such election district of said county, and by advertising in two newspapers published in Wicomico county, and said notice and advertisement shall contain a brief statement of the discounts allowed and interest charged on tax bills.

Treasurer to collect and receive taxes at certain times.

SEC. 24. *And be it enacted*, That it shall be the duty of the treasurer in his visits to the different districts of said Wicomico county for the purpose of receiving and collecting State and county taxes provided in the preceding section, and at all other times, to inform himself by all lawful means of all property,

Duty of treasurer.