

Commissioners of all county taxes placed in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim a credit shall be presented to said County Commissioners before or at the time specified for said final settlement, and in no case shall said County Commissioners allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced that said bills could not be collected, and the said treasurer is required to enforce the payment of all taxes by sale, or otherwise, as herein provided, of all property upon which taxes are in arrear, as soon as he is empowered so to do, and at the expiration of his term of office, he is directed and required to deliver to his successor in office all balances of collectible taxes due upon the levies for which he is charged, and also, to deliver to him all proceedings had for the enforcement of the payment of said taxes; and the said successor, upon the delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes, as hereinbefore provided, and in all cases where a treasurer has taken steps for the enforcement of the payment of said taxes, and his term shall expire before the collection of said taxes, or before said proceedings are completed, his successor empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same, and is hereby clothed with all the power and authority in law had by the retired treasurer during his term of office for that period.

CHAP. 171

Treasurer to  
make state-  
ment of all  
funds in his  
hands.

T. The treasurer shall keep separate accounts of State and county levies of taxes, and the sums received by him on account of the county levy shall be disbursed exclusively for county purposes, and any person for whose use a levy is made shall be entitled to receive the sum in full on the first day of January next succeeding the date of such levy; provided, however, that he may previous to that time procure from the County Commissioners an order stating the amount of such levy; and the treasurer is hereby authorized and directed to receive such orders, or so much thereof as may be necessary, in payment of taxes due under the levy upon which such order is issued.

Separate  
account of  
State and  
county taxes  
to be kept.

U 1. The treasurer shall pay to the treasurer of the Board of County School Commissioners all money levied for the

Levy for the  
support of  
schools.