

return of any new property which the treasurer has already assessed at the time of said constables making return. The treasurer shall make return in the month of January in each year of all new assessments made by him, and shall not be allowed any fees for assessment and shall not be allowed any fees for assessments except returned during that month; and it shall be the duty of the clerk to the County Commissioners, during the month of February next succeeding the returns of new assessments, to notify the person or corporation newly assessed, if his or its post office be known to him, of such new or additional assessments.

SEC. 234. The treasurer shall pay over, according to law or to the order of the said County Commissioners, in the manner hereinbefore prescribed by the several sections of this sub-title of this article, all county taxes and all accounts and moneys due said county and collected by him; and he shall also pay over to the treasurer of the State, according to law, all the State taxes levied in said county and collected by him; and he shall be allowed eighteen months from the first day of July of each year, when the said taxes were due and payable, to complete the collections thereof and to make his final settlement with the said County Commissioners and with the State Treasurer, respectively; no claims for erroneous, insolvent or uncollectible tax bills, for which he shall claim a credit, shall be allowed him, unless presented before the said time specified for said final settlement, and in no case shall said commissioners allow a credit for erroneous, insolvent or uncollectible taxes, unless satisfactory proof be produced, under oath, that the same cannot be collected; but the said County Commissioners shall allow the treasurer credit for all taxes uncollectible by him, because of the property assessed being involved in equity proceedings or other suits in court, which unpaid tax bills shall be placed in the hands of counsel by the County Commissioners to enforce the payment of the same in the courts having jurisdiction over said property. After the final settlement of the treasurer's accounts, as herein required to be made, with the County Commissioners, not later than the third Tuesday in January next succeeding the expiration of time herein limited for the completion of his collections, the treasurer shall be in default for the amount of balance of taxes which had been placed in his hands for collection, as shown by said final settlement, and the bond of said treasurer shall be liable for the amount of said balance; and upon failure of said treasurer to pay the said amount of balance, as required by

Payments by
treasurer.

Completion
of collections.

When treas-
urer in
default.