

shall be subject to revision and correction by said commissioners.

SEC. 17. *And be it enacted*, That the treasurer shall pay over according to law, or to the order of the said county commissioners in the manner hereinbefore prescribed by this act, all county taxes and all moneys due said county and collected by him; and he shall also pay over to the treasurer of the State of Maryland, according to law, 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 treasurer of Maryland, 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, levies, and other proceedings had for the enforcement of the payment of said taxes; and in said case the said successor or newly appointed 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 disbursement of such taxes, and the bond or bonds of the retiring or retired treasurer shall be released from responsibility therefor; provided, that no treasurer's bond shall be