

require it, the treasurer shall make a report of the receipts and disbursements for the preceding months, showing the sources of such receipts and the respective accounts for which such disbursements were made, and on the first day of July, in each year he shall make a similar report covering the receipts and disbursements for the preceding year, which reports shall be presented to the County Commissioners at their first meeting after said respective dates, and a short summary of said quarterly reports shall be published as aforesaid in two newspapers published in said county. Report to be made.

262 I. The said treasurer shall, at the expiration of his term of office, make a full settlement with the County 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 above 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 under oath that said bills cannot be collected. And the said treasurer is required to enforce payment of all taxes by sale, 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 successors in office all balances of 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 of office shall expire before the collection of said taxes, or before said proceedings are completed, his successor is 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 purpose. Full settlement made.

262 M. The said treasurer shall keep separate accounts of the 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 same in full on the first day of January next succeeding the date of such levy; Separate account to be kept.