

and in no case shall the 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 official is required to enforce the payment of all taxes, by sale or otherwise, as herein provided, 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 deliver to him all proceedings had for the enforcement of the payment of said taxes. And the said successor, upon delivery to him of the bills aforesaid, is empowered to collect and enforce the payment of said taxes as hereinbefore provided, and in all cases where a treasurer and collector has taken steps for the enforcement of all payment of said taxes, or before said proceedings are completed his successor is empowered and required to continue said proceedings for the enforcement of the payment of said taxes, and to collect the same, and he is hereby clothed with all the power and authority in law possessed by the retired treasurer and collector during his term of office, for that purpose.

120b. In December, in the year nineteen hundred and eight, and in December in every second year thereafter, or as soon as practicable thereafter, the Circuit Court for Dorchester county or one of the judges thereof, shall appoint a competent accountant to make a careful examination of the treasurer and collector's quarterly and yearly reports mentioned in sections 120 and 120A, and such other accounts connected with the office of County Commissioners as the said County Commissioners may direct. Said accountant shall be called "the Auditor of Taxes in Dorchester County;" he shall, before he enters upon the duties of his office, take and subscribe before the clerk of the said Circuit Court, the official oath prescribed by the State Constitution, and he shall hold office for two years, from the first day of January following his appointment, and for his services he shall receive one hundred dollars per year, payable by the County Commissioners. He shall report, in writing, to the County Commissioners, the result of his examination as soon after as he has made the same as may be practicable. In case of a vacancy in said office, the said court or one of the judges thereof shall fill the vacancy for the balance of the unexpired term.

121. The said treasurer and collector shall keep separate accounts, and he shall make separate deposits in banks or banking institutions, of the State and county taxes, respectively, and the moneys received by him, on account of the county