

SEC. 231. *And be it enacted*, That all claims for erroneous, insolvent or uncollectible tax bills for which said Treasurer shall claim a credit shall be presented to the County Commissioners before or at the time specified for said final settlement, and in no case shall said Commissioners allow credit for erroneous, insolvent or uncollectible taxes, unless satisfactory proof be produced under oath that the same can not be collected.

SEC. 232. *And be it enacted*, That the said County Commissioners at any time after the expiration of the term of any County Treasurer, or at the time of the final settlement in this Act provided for, may direct and require him to deliver over to his successor in office all collectible taxes due upon the levies with which he was charged, and also to deliver over the notices, schedules and other proceedings had for the enforcement of payment of said taxes, and in such case the said successor, or newly elected or 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 power and authority in law with which his predecessor was clothed for that purpose, and in such case the bond of the newly elected or succeeding Treasurer shall become responsible for the proper collection and distribution of such taxes, and the bond of the preceding Treasurer shall be held responsible for such taxes as remain uncollected from fault or negligence of his own.

SEC. 233. *And be it enacted*, That in the event that the bond of any Treasurer shall become liable to Somerset County or to the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the manner as said Treasurer could have done.

SEC. 234. *And be it enacted*, That the Treasurer shall attend or visit some place in each County Commissioner's district one day in each month to collect and receive taxes, and he shall give at least two weeks' notice of the time and place of such visits to the respective places by hand bills and post the same conspicuously in not less than three public places in such Commissioner's district and by advertising in two newspapers published in Somerset County.

SEC. 235. *And be it enacted*, That it shall be the duty of the Treasurer, in his visits to the different Commissioner's districts of said Somerset County for the purpose of receiving and collecting State and county taxes provided in the preceding section, and at all other times, to inform himself by all lawful means of all property, stock or investments in said