

County taxes placed in his hands for collection under the current levy. And on or before the first day of April in each year following the levy the said treasurer shall account to the County Commissioners and pay to them or to their order one-half of the balance of all the State and County taxes yet in his hands for collection and not paid over. And on the fifteenth day of August in each year following the year of the levy the said treasurer shall account and pay over to the County Commissioners all the State and County taxes, previously placed in his hands for collection, less the sums allowed to said treasurer by the County Commissioners for insolvency and removals. But, if the said treasurer fails to make to the said County Commissioners any payment on any of the days appointed in this Section for such payment to be made, the Clerk to the Board of County Commissioners shall, without delay, report such default to the said County Commissioners, and the County Commissioners may forthwith order a suit to be brought on the treasurer's bond, but if said treasurer fails to make the payments appointed to be made on the fifteenth day of August, in the year following the year of the levy, the County Commissioners shall, within sixty days following said fifteenth day of August, order a suit to be brought, without delay, on the treasurer's bond. And they shall move for judgment in the term of the court at which said suit is brought. And the said treasurer is required to enforce the payment of all taxes, by sale or otherwise, as herein provided.

SEC. 120. 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.