

## CHAPTER 293.

AN ACT to repeal Sections 197 to 212, inclusive, of Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), title "Queen Anne's County," sub-title "County Treasurer," and enact in lieu thereof sixteen new sections to be known as Sections 197 to 212, inclusive, of said Article, relating to the duties of the County Treasurer of Queen Anne's County and the collection of taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 197 to 212, inclusive, of Article 18 of the Code of Public Local Laws (1930 Edition), title "Queen Anne's County," sub-title "County Treasurer," are hereby repealed and that sixteen new sections be and they are hereby enacted in lieu thereof, said new sections to be known as Sections 197 to 212, inclusive, of said Article and to read as follows:

197. The said treasurer shall at the expiration of the end of each fiscal year of his term of office make a full statement with the County Commissioners of all State and 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 times above specified for said settlements, 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 taxes by sale, as herein provided, of all property upon which taxes are in arrears, as soon as he is empowered so to do, and upon his retirement from office he is directed and required to deliver to his successor all office books and papers, and all balances of taxes due upon the levies for which he is charged, including all cash in his hands as treasurer, whether from taxes, the proceeds of sale of property of delinquent taxpayers or from any other source; and also to deliver to him all proceedings had for the enforcement of the payment of said taxes, and the successor of a deceased or retiring treasurer is empowered and required to collect and enforce the payment of said taxes, as herein provided; and in all cases where a treasurer has taken steps for the enforcement of the payment of said taxes, and shall retire or die before the collection of said taxes, or before said proceedings are completed, his successor is empowered and required to continue and complete