

day of June in each year, he shall make a similar report covering the receipts and disbursements for the preceding year and also a further statement of all County and State taxes placed in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim credit and on the first days of July and January in each year he shall make a report of interest received by him from all sources for County purposes for the six months previous thereto.

198. 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 said proceedings for the enforcement of the payment of said taxes, and to collect the same; and is hereby clothed with all the power any authority in law had by the retiring treasurer during his term of office for that purpose.

199. It shall be the duty of the treasurer each year during his term of office, as soon as the annual levy is made to give public notice thereof by advertisement inserted in two newspapers printed and published in said county, and the taxes so levied shall be due and payable on the first day of