

time specified for said final settlement; and in no case shall said Commissioners allow a credit for erroneous, insolvent or uncollectible taxes unless satisfactory proof be produced under oath that the same cannot be collected; but the said County Commissioners shall allow the treasurer credit for all taxes uncollected by him within the time above limited because of the property assessed being involved in equity proceedings or other suits in court, which unpaid tax bills shall be placed in the hands of counsel by the County Commissioners to enforce the payment of the same in the courts having jurisdiction over said property. And the County Commissioners shall also allow the treasurer credit for any uncollected taxes on property shown to have been wrongly or mistakingly entered or duplicated on the assessment books of the county, or where the treasurer's failure to make collections in any case is shown to have been on that account due to no lack of diligence on the part of the treasurer. It shall be the mandatory duty of the treasurer to make final settlement with the County Commissioners of all overdue tax accounts not later than the third Tuesday in July of the year next succeeding the levy for said taxes, and in the event of his failure to make said final settlement within said time limit the treasurer shall be in default for the amount of the balance of said taxes which have been placed in his hands for collection, and from the date of said default shall be charged with interest at six per centum on the said unpaid balance of taxes, and the bond of said treasurer shall be liable for the amount of said balance with interest. Upon failure of said treasurer to pay the amount of said balance as required by law on or before the first day of October then next ensuing it shall be the duty of the State's Attorney for said county to bring suit on the bond of the said treasurer for said unpaid balance, which shall be considered as a debt and at the trial of the suit against said bond the final settlement of accounts herein required to be made shall be sufficient proof of the amount of liability of said bond.

499. The said treasurer shall be entitled to receive as full compensation for his services as collector of all county and school taxes, as annual salary of \$1,200 for and during his term of office, and until his successor shall have been duly elected and qualified; and he shall employ such clerks or assistants for conducting the work of his office as the said work may require, the salary of not more than four of said clerks to be paid by the County Commissioners of said county in such