

exceed the gross sum of Ten Thousand Dollars, except as directed by the Order of the County Commissioners; the second class of accounts shall be for all other funds or monies belonging to the County which shall be deposited in an interest bearing account and the County Treasurer shall only check on the second class or interest bearing account at such time as it shall be necessary to keep the accounts of the first class sufficient to meet current expenses.

156C. On the first day of each month the County Treasurer shall make a written report to the County Commissioners of all receipts (including interest received from all sources) and disbursements of his office for the preceding month showing the source of such receipts and interest and the respective accounts for which such disbursements were made and the amounts of balances on hand and on deposit to his credit in Banks, together with the name of the Bank or Banks where deposited; and the said County Treasurer shall at, or within thirty days after, the expiration of the end of each fiscal year of his term of office make a full detailed account and statement of said fiscal year with the County Commissioners of all State and County taxes placed in his hands for collection, and of all accounts, receipts and funds, and all disbursements; 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 expiration of each fiscal year, 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 County Treasurer is required to enforce payment of taxes by sale as hereinafter provided, of all property upon which taxes are in arrears, as soon as he is empowered to do so; and at the expiration of his term of, or upon his retirement from, office he is directed and required to forthwith surrender and deliver to his successor all books, papers and accounts whatsoever pertaining to said office and all funds, including all cash in his hands and on deposit as Treasurer, whether from taxes, proceeds of sale of property of delinquent taxpayers or from any other source; and in all cases where a Treasurer has taken steps for the enforcement of the payment of said taxes, and shall 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 he is hereby clothed with the