

“Garrett County”, sub-title “County Treasurer”, as said section was amended by Chapter 199 of the Acts of 1937, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

115. The treasurer shall pay over according to law or to the order of said County Commissioners, in the manner hereinbefore provided, all County taxes and all moneys due said County and collected by him, and he shall also pay into the treasury of the State of Maryland, according to law, all the State taxes levied in said County and collected by him, as and in the manner hereinbefore prescribed; all claims for erroneous, insolvent or uncollectible tax bills for which he shall claim a credit shall be presented before or at the time specified for said final settlement, and in no case shall said Commissioners allow credit for erroneous, insolvent or uncollectible taxes, unless satisfactory proof be produced under oath, that the same cannot be collected; the said Commissioners [in their discretion, at any time after] *immediately upon* the expiration of the term of any such treasurer, ~~or at the final settlement aforesaid,~~ [may] *shall* direct and require him to deliver over to his successor in office all balances of collectible taxes due upon the levies with which he was charged *during the last year of his term of office provided he shall have finally settled for all taxes due and collectible during the first three years of his term of office and the collectible taxes delivered over from his predecessor in office*, and also to deliver over the notices, levies and other proceedings had for the enforcement of the payment of said taxes; and in said cases the said successor or newly elected and 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 predecessors could have done, and he shall have all the powers 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 disbursement of such taxes, and the bond of the retiring or retired treasurer shall be released from responsibility therefor; provided, that no treasurer's bond shall be considered as released or be cancelled, until in one mode or the other he has fully settled his accounts secured thereby, and fulfilled the duties of his said office.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1953.

Approved March 31, 1953.