

after, the Circuit Court for Dorchester County, or one of the judges thereof shall appoint a competent accountant to make a careful examination of the treasurer's and collector's quarterly and yearly reports mentioned in Section 183; and such other accounts connected with the offices of the county treasurer and the County Commissioners as the County Commissioners may direct. Said accountant shall be called "the Auditor of Taxes in Dorchester County", and shall, before he enters upon the duties of his office, take and subscribe before the Clerk of the Circuit Court, the official oath prescribed by the State Constitution, and he shall hold office for two years, from the first day of May following his appointment, and for his services he shall receive such yearly salary as the County Commissioners may fix, and shall be paid the same by the said Commissioners in two equal semi-annual installments on the second Tuesday in January, and the second Tuesday in July. He shall report in writing to the County Commissioners the result of his examination as soon after he has made the same as may be practicable. In case of a vacancy in said office, the said court or one of the judges thereof shall fill the vacancy for the balance of the unexpired term.】

【191. The treasurer may, in his discretion, attend in person or by deputy in each election district, three days in each year to collect and receive taxes, and he shall give at least two week's notice of the time and place of such visits to the respective districts by hand bills and post same conspicuously in no less than three public places in such election district of said county, and by advertising in two newspapers published in Dorchester County, and said notice and advertisement shall contain a brief statement of the discounts allowed and interest charged on tax bills.】

193. The treasurer shall issue when requested, and upon payment of a fee of fifty cents, a certified statement over his signature of all taxes [assessed since the first day of January, 1915,] that may be due and unpaid at the time of making said certificate, and are a lien upon any certain real estate located in Dorchester County, and of any tax sale affecting said piece of property since that date, and said certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of said certificate of any tax or assessment omitted therefrom and which may be a lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor or the person who owned the real estate at the time such tax was levied or at any time after such levy, and before the issue of said certificate; and said treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate.

【195. The said County Commissioners may, for neglect of duty, misconduct in office, removal from the county or for inefficiency in the discharge of the duties of his office, remove any Treasurer of Dorchester County after charges in writing have been preferred against such official, and evidence as to the same has been heard, and the County Commissioners may adopt rules for hearing such charges.】

196. An election for county treasurer shall be held at the general election in November, 1938, and every four years thereafter, and any county treasurer elected in Dorchester County [after the passage of this Act] shall qualify on the first day of [May] *January*