shall account to the County Commissioners of said county all of the State and county taxes collected by him, on or before the first day of September, aforesaid, being the taxes on which he has allowed a rebate of three per cent. In each and every year, beginning with the year nineteen hundred and fifteen, on or before the tenth day of October, the treasurer shall account to the said County Commissioners all the State and county taxes collected by him, after the first day of September and before the first day of said October, being the taxes on which he has allowed a rebate of two per cent. He] *The treasurer* shall make monthly settlements [thereafter] *of taxes collected by him* to the County Commissioners. On the twentieth day of January in each year following the levy of the taxes, the said treasurer shall have collected and paid over to the County Commissioners or to their order at least seventy per cent (70%) of all the State and county taxes placed in his hands for collection under the current levy. On or before the first day of April in each year following the levy the said treasurer shall account to the County Commissioners and pay to them or to their order one-half of the balance of all the State and county taxes yet in his hands for collection and not paid over. On the fifteenth day of August in each year following the year of the levy the said treasurer shall account and pay over to the County Commissioners all the State and county taxes, previously placed in his hands for collection, less the sums allowed to said treasurer by the County Commissioners for insolvency and removals. But, if the said treasurer fails to make *to* the said County Commissioners any payment on any of the days appointed in this section for such payment to be made, the clerk to the Board of County Commissioners shall, without delay, report such default to the said County Commissioners, and the County Commissioners may forthwith order a suit to be brought on the treasurer's bond, but if said treasurer fails to make the payments appointed to be made on the fifteenth day of August, in the year following the year of the levy, the County Commissioners shall, within sixty days following said fifteenth day of August, order a suit to be brought, without delay, on the treasurer's bond. They shall move for judgment in the term of the court at which said suit is brought. The said treasurer is required to enforce the payment of all taxes, by sale or otherwise, as herein provided.

SEC. 14. *And be it further enacted,* That Sections 8-1, 8-3 as amended by Chapter 138 of 1961, 8-4, 8-5, 8-7 through 8-10, 8-13, 8-17 AND 8-19, AS AMENDED BY CHAPTER 503 OF THE ACTS OF 1961, of the Frederick County Code, 1959 (being Article 11 of the Code of Public Local Laws of Maryland), title "Frederick County," subtitle "Chapter 8. Finance and Taxation," subheading "Article 1. In General," be and they are hereby repealed and re-enacted, with amendments; that Section 8-11 thereof as said section was amended by Chapter 390 of the Acts of 1961, be and it is hereby repealed; that Sections 8-30 through 8-33 of said title and subtitle, subheading "Article III. Board of Estimates," be and they are hereby repealed and re-enacted, with amendments; that Sections 8-42 through 8-44 of said title and subtitle, subheading "Article V. County Auditor," be and they are hereby repealed and re-enacted, with amendments; that Section 8-45 thereof be and it is hereby repealed, and all to read as follows:

8-1. Fiscal year of county.

The fiscal year of the county shall begin on the first day of [each