

bill; and any surplus which may remain after the payment of taxes, interests and costs, shall be paid by said sheriff to such delinquent taxpayers; and the said sheriff's bond shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.]

[94.

Whenever it shall be necessary to enforce the payment of taxes by the sale of personal property, and it shall be found that personal property of the delinquent liable for said taxes has been removed from Talbot County to some other county in Maryland, and there has been no change in the ownership of said personal property, the said Treasurer shall make out a bill of such taxes in the usual form with an order at the bottom of said bill directing the Sheriff of the county in which such personal property shall then be located, to levy upon said personal property of the delinquent, which shall have been removed from Talbot County, as aforesaid, and is still owned by said delinquent, and to sell the same to satisfy and pay the taxes so due; and it shall be the duty of said Sheriff upon receiving such tax bill and order, to levy upon and to sell said personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees, as if he were proceeding under an execution from a Justice of the Peace or Trial Magistrate; and he shall, immediately after such sale, pay over to the said Treasurer the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and costs shall be paid by said Sheriff to such delinquent taxpayer, and the bond of said Sheriff shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.]

98.

[The Treasurer shall deposit in the manner hereinafter provided all county taxes and all moneys due said county and collected by him; and when said county taxes for any year shall have been collected in full he shall deliver to the County Commissioners a statement of deposits showing such collection in full, 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 and in the manner hereinbefore prescribed, and he shall be allowed two years from the date of each levy placed in his hands for collection to complete the collection thereof, and to make his final settlement with said County Commissioners and with the Treasurer of Maryland, respectively; and immediately after the expiration of said two years it shall be the duty of the County Commissioners to bring suit upon the bond of said Treasurer for all county taxes