

in his hands uncollected or unaccounted for to said County Commissioners.] THE FINANCE OFFICER SHALL COLLECT AND ACCOUNT FOR TAXES AND PROVIDE A BOND FOR HIS WORK AS PROVIDED FOR TAX COLLECTORS IN ARTICLE 81 OF THE ANNOTATED CODE.

99.

All claims for erroneous, insolvent or uncollectible tax bills for which [said Treasurer shall] THE FINANCE OFFICER [claim] CLAIMS a credit shall be presented to the County [Commissioners] COUNCIL before or at the time specified for [said] final settlement; and [in no case shall said Commissioners] THE COUNTY COUNCIL MAY NOT allow credit for erroneous, insolvent or uncollectible taxes unless satisfactory proof be produced under oath that [the same] THEY cannot be collected.

[100.

Upon the death, resignation or removal of the Treasurer during his term of office, or upon the expiration of his term of office, the County Commissioners of Talbot County may direct the said Treasurer or his personal representatives to deliver over to his successor in office, duly qualified, all uncollected taxes due upon the levies with which he was charged, and also to deliver over the notice, schedules and other proceedings had for the enforcement of the payment of said taxes; and in such cases the said successor in office, upon the delivery 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 cases the bond of newly elected or succeeding Treasurer shall become responsible for the proper collection and disbursement of such taxes, and the bond of the preceding Treasurer shall be released from responsibility therefor; provided, that no Treasurer's bond shall be released until in the mode hereinbefore provided in this Act he has fully settled his accounts with the County Commissioners and the Treasurer of Maryland, and unsettled accounts have been transferred as authorized in this section, and, in addition thereto, he has performed the duties of said office under all the provisions of this Act.]

[101.

In the event that the bond of any Treasurer shall become liable to Talbot County or the State of Maryland for any unpaid or uncollected taxes, the sureties on said bond shall be empowered to enforce the payment of said taxes in the same manner as said Treasurer could have done.]

103.