

percent (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, said Treasurer shall account to the County Commissioners and pay to them or to their order one-half (1/2) of the balance of all the state and county taxes yet in his hands for collection and not paid over. On the 15th day of August in each year following the year of the levy, 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 said Treasurer fails to make to 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 the default to said the 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 15th day of August in the year following the year of the levy, the County Commissioners shall, within sixty (60) days following said 15th 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 Treasurer is required to enforce the payment of all taxes by sale or otherwise as herein provided.]

[50-16.

The County Commissioners at any time after the expiration of the term of any County treasurer or at the time of the final settlement in this section provided for may direct and require him to deliver over to his successor in office all collectible taxes due upon the levies with which he was charged and also to deliver over the notices, schedules and other proceedings had for the enforcement of payment of said taxes, and in such case, the successor or newly elected or 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 predecessor could have done, and he shall have all the power 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 distribution of such taxes, and the bond of the preceding Treasurer shall be held responsible for such taxes as remain uncollected from fault or negligence of his own.]

[50-17.] 50-13.

A. The [Treasurer] TAX COLLECTION SUPERVISOR shall issue, when requested [and upon payment of a fee of fifty cents (\$0.50)] a SIGNED AND certified statement [over his signature] of all taxes that may be due and unpaid at the time of making [said] THE certificate and are a lien upon any certain real estate located in Dorchester County and of any tax sale affecting [said] THE piece of property since that date[, and said].

B. THE certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of [said] THE certificate of any tax or assessment omitted therefrom and which may be a lien upon the real estate mentioned therein[, but said].