

collector of state taxes appointed by the county commissioners shall also give a separate bond to the State of Maryland in a penalty double the amount of the tax to be collected by him, with good and sufficient securities to be approved by the governor, with the condition that if the above bound ——— shall well and faithfully execute his office and shall account for to the comptroller and pay to the treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to remain in full force and effect. This section shall not apply to Garrett, Talbot, Montgomery nor Washington counties.

The condition of a bond held to be in substantial compliance with the condition required by the act of 1874, ch. 483, section 31. A payment (under a local law) to a county treasurer, held to be payment to the county commissioner. *Frownfelter v. State*, 66 Md. 83; *Howard County v. Hill*, 88 Md. 123.

The acts of 1794, ch. 54, 1841, ch. 23, and 1845, ch. 5, are *in pari materia* and to be construed so as to protect the interests of the state. Under said acts, failure to probate the bond, is immaterial. *McCauley v. State*, 21 Md. 573.

A surety on a bond under the act of 1794, ch. 53, can not defend on the ground that the collector had not taken the required oath. *Laurenson v. State*, 7 H. & J. 343.

The bond required by the act of 1794, ch. 53, held not to be responsible for taxes levied under a special act. *Waters v. State*, 1 Gill, 309.

For other cases involving the act of 1794, ch. 53, see *Baltimore v. Chase*, 2 G. & J. 380; *State v. Merryman*, 7 H. & J. 88.

For a case involving the liability of a collector's bond under the acts of 1780, ch. 25, and 1781, ch. 4, see *Johnson v. State*, 3 H. & McH. 236.

As to the rights and remedies of a surety on a collector's bond who thinks he is in danger of loss, see art. 90, sec. 7, *et seq.*

1904, art. 81, sec. 33. 1888, art. 81, sec. 33. 1860, art. 81, sec. 35. 1865, ch. 155.  
1868, ch. 366. 1874, ch. 483, sec. 32. 1898, ch. 123,  
sec. 53. 1900, ch. 619.

35. Every collector of state taxes in the city of Baltimore before he acts as such shall give a bond to the State of Maryland in a penalty of seventy-five thousand dollars, to be approved by the governor, with the condition that if the above bound ——— shall well and faithfully execute his office and shall account with the comptroller for and pay to the treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law; the said collectors' bonds, when approved by the county commissioners, shall be recorded in the office of the clerk of the circuit court for the respective counties; when approved by the proper authorities in the city of Baltimore shall be recorded in the office of the clerk of the superior court of Baltimore city and when approved by the governor shall be filed in the office of the comptroller of the treasury. This section shall not apply to Talbot county.

A declaration in a suit on a tax collector's bond required by this section to be recorded, is not demurrable on the ground that it does not make profert of the bond. *State v. Wilson*, 107 Md. 132.

See notes to sec. 34.