

or city as the case may be; and thereupon or within thirty days thereafter, it shall be the duty of the said County Commissioners, and of the Register of the city of Baltimore, and they are hereby required to transmit to the Comptroller of the Treasury Department, a statement or statements in writing of the amount of such fees, costs and emoluments so charged as aforesaid against the said counties and city, by the said Clerks, State's Attorneys, and Sheriffs as aforesaid.

Sec. 3. And be it enacted, That on or before the first day of November next, and on or before the same day in each and every year thereafter, it shall be the duty of the Clerk of the Court of Appeals, the Clerk of the Superior Court of Baltimore city, the Clerk of the Court of Common Pleas, the Clerks of the Circuit Courts, Registers of Wills, State's Attorneys and Sheriffs of the several counties of this State, and they and each of them are hereby required severally to render to the Comptroller of the Treasury Department, an account in writing, verified by his own oath or affirmation, and by the oath or affirmation of his Chief Clerk, where such Chief Clerk is employed in his office, of all official fees, costs and emoluments, which may have accrued during the year ended on the preceding first day of March, or of such part of said year as either of the said Clerks, Registers, Attorneys or Sheriffs, may have held his office, in which account shall be stated and particularly set forth, the amount of fees, costs and emoluments, which were received in cash, the amount thereof sent out for collection, the amount thereof charged to the county or city, the amount thereof due from insolvents and non-residents, the expense of all kinds of his office, including his own compensation as limited by the Constitution or laws, the salary of each of his Clerks and assistants, and the surplus, if any, which may be due to the State, which said account and each item thereof, shall be subject to the supervision and allowance of the said Comptroller; and immediately thereupon or within ten days thereafter, the said surplus so due to the State, or such sum as the said Comptroller may ascertain to be due and owing, shall be paid into the Treasury, by each of the said Clerks, Registers, Attorneys and Sheriffs as aforesaid.

Sec. 4. And be it enacted, That if any of the said Clerks, Registers, State's Attorneys or Sheriffs shall fail or neglect to make out and deliver to the several Sheriffs, or to the County Commissioners, and the Register of the city of Baltimore, as the case may be, for collection or payment, in the manner and at the times provided by the second section of this act, or if any Sheriff or Board of County Commissioners shall fail or neglect to make to the Comptroller of the Treasury Department any of the returns by this act required to be transmitted to him, at the several periods limited therefor, every such Clerk, Register, State's Attorney or Sheriff, and each County Commissioner so failing or neglecting,