

property not subject to taxation; he shall value shares of stock to owners where they reside, if residents of the State. Article 81 of the Code.

*Treasurers, County.*—Are elected under special laws applicable to the several counties of the State, where these offices exist. The Governor makes the appointment for Calvert, and in several of the counties the clerk to the county commissioners acts as the county treasurer. The duties of the county treasurer is to receive and collect county moneys and to collect the State taxes in the several counties. The State's moneys are paid over to the Comptroller of the State Treasury, and the county funds are disbursed under the orders of the county commissioners.

*Treasurer, State.*—Appointed by the two Houses of the Legislature at each regular session on joint ballot. Salary, \$2,500. Term, two years, and until his successor shall qualify. Article VI, sections 1, 2 and 3 of the Constitution. Bond, \$200,000. Article 95, section 2, of the Code. He may appoint two clerks at a salary each of \$1,200; he shall have charge of purchases and redemption of the funded debt; he shall cancel same except \$100,000 annually, which is to be in the sinking fund; he shall provide for the interest payable in Europe on the State debt; he shall substitute debt in United States currency for sterling bonds; he shall carefully keep bonds, papers and accounts belonging to the office; he shall examine claims for erroneous payment of taxes, and shall report on the same to the General Assembly; he shall issue duplicates of lost State bonds and coupons; he is authorized to appoint the president of an incorporated bank in the city of Baltimore as his agent to pay the interest on the public debt; said agent to give bond of \$200,000 and receive no compensation. The Treasurer shall record and burn paid coupons; with the Comptroller he shall, in January, April, July and October, count and cancel bonds purchased for sinking fund; the Treasurer, with the Governor and Comptroller, shall file in the office of the Comptroller a statement of the count and destruction of coupons; he shall invest the surplus funds for the use of the sinking fund; if overdue State securities cannot be had the Treasurer may invest in the securities of the State; such securities shall be cancelled by the Treasurer. Article 95 of the Code. The Treasurer shall receive the moneys of the State, and disburse the same on the warrant of the Comptroller, but only for the purposes of the State, and according to law. He shall report quarterly to the Comptroller. Article VI, section 3, of the Constitution.

*Trustees of the Poor.*—Have control and management of the Almshouses; may bind out children under their care. Article 6, section 17, of the Code.