

report the assessment to the Comptroller; his assessment is subject to appeal or revision by the Comptroller and Treasurer; he must report to the General Assembly at every regular session; he may, with the Attorney-General, have struck from the assessment lists any 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.) It is his duty to prepare plans of schedules and interrogatories, to be delivered to assessors and board of control and review to complete assessments. (Act of 1896, ch. 120, sec. 171.)

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 commissioner 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, with the Governor. (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 the 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