

shall serve until the next general election, when a treasurer shall be elected for a full term of four years.

260. Before qualifying and entering upon the discharge of his duties, the Treasurer shall execute a bond to the State of Maryland in a penalty of twenty-five thousand dollars (\$25,000), with the condition prescribed by the general laws of the State for the bonds of collectors of State taxes; and also a bond to the State of Maryland in the penalty of twenty-five thousand dollars (\$25,000), conditioned for the faithful performance of his duties as Treasurer of Harford county; said bonds shall be approved by the County Commissioners and new bonds shall be given for each year of the term; the bonds for the second, third and fourth years to be executed, delivered and approved before the levy of the taxes for the year is placed in his hands for collection; and all such bonds shall as soon as approved recorded in the office of the Clerk of the Circuit Court for Harford County.

261. The Treasurer of Harford county shall be the collector of all State and county taxes for said county, however levied, and shall receive all moneys which may be due said county from any source whatever, and his receipt alone shall be a valid acquittance for money due Harford county, and shall pay all claims against said county when certified to him by the County Commissioners; but he shall not pay any claim against said county without deducting from the amount thereof all and every sum or sums due or owing to said county for taxes or otherwise by the holder of said claim, and no assignment of such claim to avoid such deduction shall be valid.

262. The County Commissioners shall close the annual levy and complete the same on or before the last day of April in each year.

262A. The County Commissioners shall within five days after making the annual levy certify to the treasurer the names of the taxpayers of the county arranged according to election districts and the amount of property with which each is assessed, setting forth plainly the various forms of property upon which by law different rates are to be charged, the percentage for both State and county taxes for the year, and the aggregate of the State and county taxes levied in each election district, and shall also certify to the treasurer all the items of the levy made by them, showing in detail the several amounts levied and the specific purpose for which each is levied, and the treasurer shall thereupon open up on his books proper accounts, crediting each item so levied under its proper head, and as