

1904, art. 81, sec. 34. 1888, art. 81, sec. 34. 1868, ch. 366. 1874, ch. 483, sec. 33.  
1898, ch. 123, sec. 54.

**36.** Every collector of state taxes in the city of Baltimore shall make daily deposits of such sums of money as he shall receive for state taxes collected by him, less the amount of commission allowed him for the collection of the same, to the credit of the treasurer of the State of Maryland in some bank in said city which pays to the State the bonus or school tax as provided by law, to be designated by the said treasurer, and shall send to the treasurer a statement of the amount so deposited, within the first ten days of each month, with a certificate of the bank that the same is so deposited; and on failure to make such daily deposits and to send such certificate, he shall, on proof thereof to the satisfaction of the governor, be liable to removal from office by the governor and the comptroller shall immediately enter suit upon his bond.

Ibid. sec. 35. 1888, art. 81, sec. 35. 1868, ch. 366. 1874, ch. 483, sec. 34.  
1898, ch. 123, sec. 55.

**37.** The treasurer of the State may make weekly examination of the books of the collector of state taxes in Baltimore city, whose books shall always be open to such inspection.

Ibid. sec. 36. 1888, art. 81, sec. 36. 1860, art. 81, sec. 36. 1841, ch. 23,  
sec. 44. 1847, ch. 266, sec. 17. 1874, ch. 483, sec. 35.  
1888, ch. 515. 1900, ch. 619.

**38.** Every collector before he acts as such shall take the following oath: I, ———, collector of ———, do swear that I will well and truly execute the duties imposed upon me by law and that I will justly and impartially value all property which I shall be authorized to value, according to the best of my skill and judgment; and that I will not, either directly or indirectly, make any profit of the money collected by me, by the use thereof in any manner whatever; which oath may be administered by the clerk of the circuit court for the county, or the clerk of the superior court of Baltimore city; and a certificate thereof, under seal, shall be filed with the county commissioners, or register of the city of Baltimore, as the case may be. This section shall not apply to Garrett or Talbot counties.

In the light of article 37 of the Declaration of Rights, and of article 1, section 6, of the state constitution, the act of 1894, ch. 615, requiring the treasurer of Anne Arundel county to take an oath similar to that prescribed by this section, was held invalid. Hence, where such treasurer takes the constitutional oath, he is duly qualified, and his right to the office may be enforced by mandamus. *Davidson v. Brice*, 91 Md. 686.

See notes to sections 34 and 39.

Ibid. sec. 37. 1888, art. 81, sec. 37. 1860, art. 81, sec. 37. 1842, ch. 269.  
sec. 5. 1874, ch. 483, sec. 36. 1888, ch. 515.  
1900, ch. 619.

**39.** If any collector shall fail to give bond as herein required within twenty days after his appointment, the county commissioners or mayor and city council of Baltimore, as the case may be, shall immediately