

appoint another in his place and shall continue after twenty days to make such appointment until a collector shall give bond as directed. This section shall not apply to Talbot county.

The act of 1842, ch. 269, held not to be negative in terms or by implication the authority of the commissioners to reappoint as collector a person who failed to qualify under a previous appointment. *Pumphrey v. State*, 17 Md. 61.

1904, art. 81, sec. 38. 1888, art. 81, sec. 38. 1860, art. 81, sec. 38. 1843, ch. 208, sec. 20. 1865, ch. 155. 1874, ch. 483, sec. 37.

40. The clerks of the county commissioners and the register of the city of Baltimore shall annually, on or before the first day of May, inform the governor whether there is in their several counties and the said city, a collector or collectors of the state taxes, duly appointed in conformity with the provisions of this article and shall state whether a per centum of the said collections has been allowed said collectors for their services as therein provided; and if so, to what extent.

Ibid. sec. 39. 1888, art. 81, sec. 39. 1860, art. 81, sec. 39. 1844, ch. 236, sec. 1. 1865, ch. 155. 1868, ch. 366. 1874, ch. 483, sec. 38.

41. If there be no collector of state taxes qualified and compensated in conformity with the foregoing provisions, in any of the counties or in said city, by the fifteenth day of May in any year, the governor shall appoint from any part of the State a collector or collectors for said county or the said city, who shall give bond with sureties to be approved by the governor, which shall be in all respects on a footing with other state collectors' bonds as provided in this article, and the said collector shall have all the powers of other collectors.

Under the act of 1844, ch. 236, the commissioners were not divested of their power to appoint and qualify collectors after May the first; the commissioners and the governor possess concurrent power of appointment after that date. *Milburn v. State*, 1 Md. 16.

Ibid. sec. 40. 1888, art. 81, sec. 40. 1860, art. 81, sec. 40. 1844, ch. 236, sec. 3. 1874, ch. 483, sec. 39.

42. If any collector, appointed under the preceding section, shall fail to give bond within thirty days, the governor shall appoint another in his place, and so on after every interval of thirty days, until a collector shall qualify.

See note to sec. 39.

Ibid. sec. 41. 1888, art. 81, sec. 41. 1860, art. 81, sec. 41. 1844, ch. 236, sec. 2. 1841, ch. 208, sec. 15. 1874, ch. 483, sec. 40.

43. A separate collector may be appointed to collect the state taxes in any of the counties or the city of Baltimore; and if so appointed shall give bond as hereinbefore required.

Ibid. sec. 42. 1888, art. 81, sec. 42. 1860, art. 81, sec. 42. 1794, ch. 53, sec. 2. 1874, ch. 483, sec. 41. 1888, ch. 515. 1900, ch. 619.

44. The clerk of the county commissioners in each county and of the appeal tax court in the city of Baltimore shall keep an accurate account