

of the assessment or rate of taxes assessed upon the taxable property of his county or city and how such assessment is disposed in a book to be kept for that purpose alone; and said clerk shall, within ten days after such assessment, deliver a fair copy thereof to the collector or collectors of his county or city, or a copy of so much thereof as it shall be his duty to collect. This section shall not apply to Garrett or Talbot counties.

This section referred to in holding a surety liable on a tax collector's bond where the collector applied the taxes for the current year in discharge of taxes for previous years as to which he was in default. Various irregularities (including a failure to comply with this section), held not to relieve the surety. *Frownfelter v. State*, 66 Md. 85.

This section referred to in deciding that embezzlement by the clerk of the county commissioners was within the scope of article 27, section 103, of the code of 1904, and not within article 27, section 110, of that code. *State v. Denton*, 74 Md. 520.

1904, art. 81, sec. 43. 1888, art. 81, sec. 43. 1860, art. 81, sec. 44. 1845, ch. 203, sec. 3. 1874, ch. 483, sec. 43.

**45.** If the county commissioners or appeal tax court, or their clerks, shall fail or refuse to deliver to the collectors copies of said levy lists, or if they shall in any other way impede, hinder or delay the said collectors in the discharge of their duties, they shall individually be liable to indictment in the circuit court for the county, or the criminal court of Baltimore, and upon conviction thereof shall forfeit and pay the sum of one thousand dollars, for the use of the State, or the said sum may be recovered by action of debt in the name of the State, instituted against the parties in default, jointly and severally, by the requisition of the governor.

See notes to sec. 44.

*Ibid.* sec. 44. 1888, art. 81, sec. 44. 1860, art. 81, sec. 43. 1794, ch. 53, sec. 2. 1874, ch. 483, sec. 42. 1900, ch. 619.

**46.** Every collector receiving a copy of such assessment or rate, shall, within thirty days thereafter proceed to collect the same, and shall pay the county and city taxes to the county commissioners, or to the mayor and city council, as the case may be, or their order, within six months after receiving the copy aforesaid; and all moneys levied for educational purposes by the county commissioners of the several counties shall be levied separately and distinctly from the other items of taxation, and a list thereof furnished to the school commissioners of the said counties; and the collector shall make return of all said tax collected upon the days required by law for the return of the State school taxes; if any such collector shall fail to perform his duties as directed in this section, said collector shall be liable to prosecution, and on conviction shall be fined not less than one hundred nor more than five hundred dollars, in the discretion of the court. This section shall not apply to Talbot county.

Where the county commissioners give an order drawn on a proper fund directing the collector to pay certain moneys to a third party, and the col-